



**ANNUAL  
OPERATING AND CAPITAL  
BUDGET  
FISCAL YEAR 2010 - 2011**





# ANNUAL OPERATING AND CAPITAL BUDGET FISCAL YEAR 2010 - 2011

Prepared by Finance Department  
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# **COTTONWOOD HEIGHTS PROFILE**





LEGISLATIVE BODY  
(MAYOR & COUNCIL)

Mayor Kelvyn H. Cullimore Jr.  
Elected at large  
Term ends 1/1/2014

Gordon M. Thomas  
Elected from District 1  
Term ends 1/1/2012

Nicole Omer  
Elected from District 3  
Term ends 1/1/2014

J. Scott Bracken  
Elected from District 2  
Term ends 1/1/2012

Tee W. Tyler  
Elected from District 4  
Term ends 1/1/2014

MANAGEMENT

Liane Stillman  
City Manager

Michael Black  
Community Development Director &  
Planning Director  
801 944-7066  
MBlack@cottonwoodheights.utah.gov

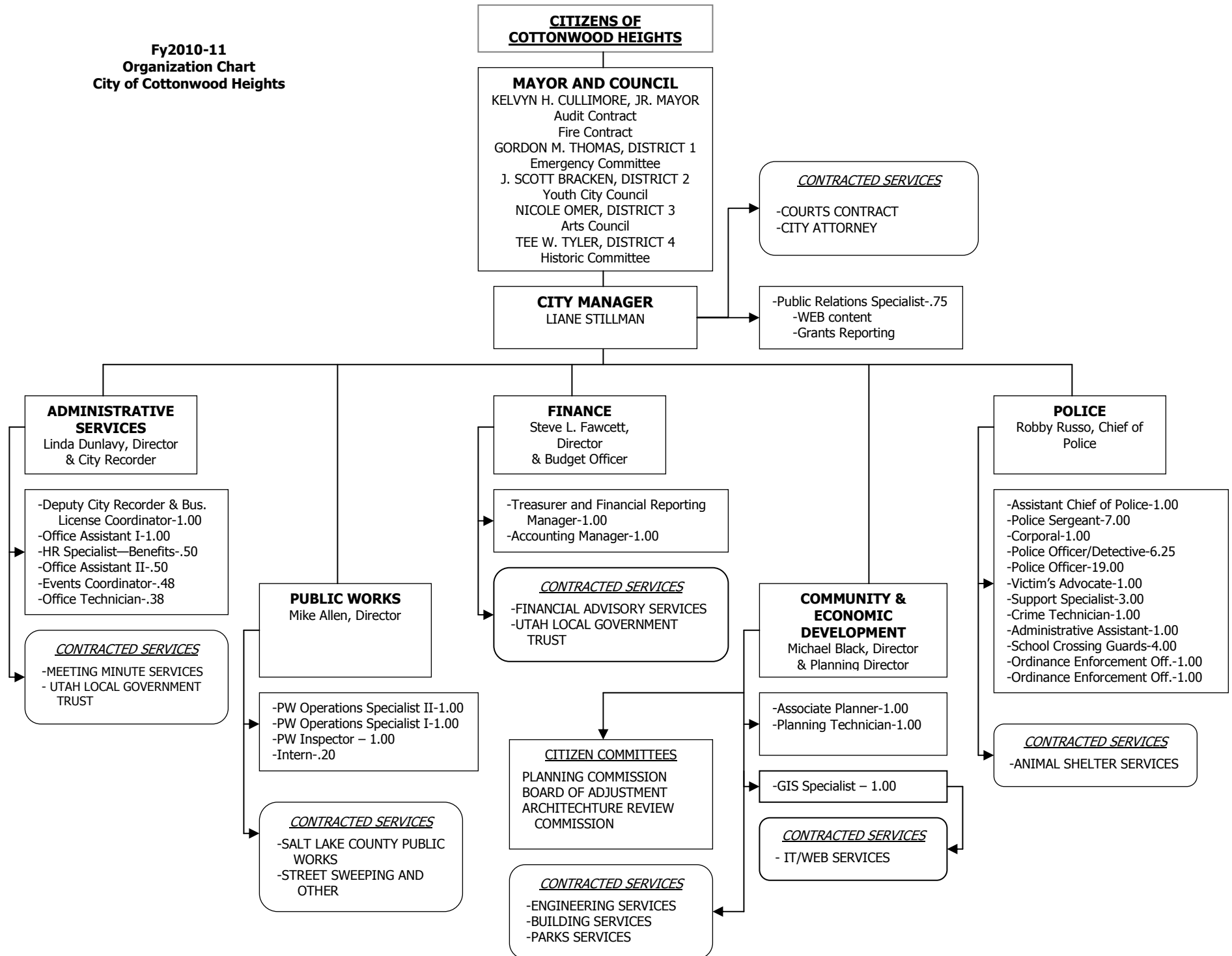
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Linda Dunlavy  
Administrative Services Director & City  
Recorder  
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LDunlavy@cottonwoodheights.utah.gov

Robby Russo  
Chief of Police  
801 944-7033  
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Mike Allen  
Public Works Director  
801 944-7090  
MAllen@cottonwoodheights.utah.gov

**Fy2010-11  
Organization Chart  
City of Cottonwood Heights**



## **ABOUT COTTONWOOD HEIGHTS**

Cottonwood Heights was incorporated on January 14, 2005 out of the southeastern area of unincorporated Salt Lake County. Cottonwood Heights has approximately 35,500 residents and encompasses approximately 8.9 square miles. It is known as the *City between the Canyons* because it is located at the foot of the Wasatch Mountain Range between Big Cottonwood and Little Cottonwood Canyons. These two canyons are home to Salt Lake Valley's four major ski resorts Alta, Brighton, Solitude, and Snowbird. Each of these ski resorts has an international clientele and reputation.

The quality of life for Cottonwood Heights is very high with many cultural and recreational activities available within the city or in near proximity. Cottonwood Heights values highly its reputation as a well-maintained residential community. The preservation of quality of life is of utmost importance to residents and business owners. Cottonwood Heights views itself as a city where residents, businesses, and government come together to create an attractive, safe, groomed community where people are proud to live, learn, work, recreate, and do business. Residents of Cottonwood Heights choose to live here because they enjoy the quality of life. The city is proud of the stunning background and residents place a high value on the natural element of the area; hillsides, streams, natural open spaces and parks. The residents occupy a variety of residential dwellings in harmony with thriving commercial areas. In 2007 Money Magazine selected Cottonwood Heights as one of the 100 best places to live in the United States.

Cottonwood Heights is home to many corporate headquarters. The city offers more class A office space than any other city in Salt Lake County except Salt Lake City. Office campuses include Union Park, Old Mill Corporate Center, Cottonwood Corporate Center and the Corporate Campus of Blue Cross Blue Shield.

The Cottonwood Heights Parks and Recreation Service Area, a Special Improvement District legally separate and distinct from the City, operates a recreation center, recreation programs, and several parks within the city, including such amenities as swimming pools, an ice skating rink, a skate park, baseball diamonds, tennis courts, soccer fields, playgrounds, trails and social gathering places. The City partners with the Service Area to provide landscape maintenance and to conduct many city events, such as the Butlerville Days summer celebration.

As the gateway to the valley's largest ski resorts, with easy access to valley wide transportation systems, Cottonwood Heights welcomes visitors. The City strives to attract businesses that will serve the needs of the residents, promote the attractive image and appearance of the community, support and increase the general income and prosperity of the City and complement the City's location as the gateway to the canyons.

## STATISTICAL INFORMATION DESCRIBING COTTONWOOD HEIGHTS

Cottonwood Heights has only been incorporated or in existence since January of 2005, there is limited statistical information available to help the reader become acquainted with Cottonwood Heights or its citizens. The city did not exist during the 2000 census. Therefore limited census data is available specifically for the Cottonwood Heights geographic area. What is available for our area does not exactly match current city boundaries. Those in our state who are gathering and recording major economic indicators and other statistical information have not yet begun to separate out the Cottonwood Heights piece of their data. We have the 2000 census data for the general area, five years of taxable values, and four years of tax collections and have identified who the largest tax payers in the city are. For other data we must look at information collected for Salt Lake County. Cottonwood Heights is one of the most desirable addresses for individual residences and businesses within Salt Lake County. Cottonwood Heights is 3.29% of the population of Salt Lake County; many Cottonwood Heights' residents work somewhere else in Salt Lake County and many of those employed in Cottonwood Heights live elsewhere in the county. For labor force and employment, Salt Lake County statistical information is applicable to Cottonwood Heights.

### COTTONWOOD HEIGHTS TAXABLE AND FAIR MARKET VALUE OF PROPERTY (Excluding Centrally Assessed Motor Vehicle)

TAX YEAR	TAXABLE VALUE	PERCENT CHANGE	ESTIMATED FAIR VALUE	PERCENT CHANGE	TAX RATE	PERCENT CHANGE
2005	2,081,869,498		3,518,359,452		0.002624	
2006	2,434,513,972	16.94%	3,857,451,414	9.64%	0.002624	0.00%
2007	2,930,638,091	20.38%	4,681,399,965	21.36%	0.002220	-15.40%
2008	3,130,176,176	6.81%	5,044,615,267	7.76%	0.002098	-5.50%
2009	2,677,747,789	-14.45%	4,315,668,361	-14.45%	0.002399	14.35%

**COTTONWOOD HEIGHTS  
TEN LARGEST PROPERTY TAX PAYERS**

		<b>2009 TAXABLE VALUE</b>	<b>% of TV</b>	<b>TYPE of BUSINESS</b>
NOP Cottonwood (Cottonwood Corporate Center)	1	\$78,856,400	3.0%	Non residential property managers
Old Mill Corporate Center	2	\$59,297,900	2.3%	Non residential property managers
Fourels Investment Co. (Shopping Area)	3	\$38,217,000	1.5%	Real estate investment
RBCSU Realty, Inc	4	\$29,530,400	1.1%	Real estate
Pinnacle Highland Apartments	5	\$29,256,865	1.1%	Apartment Rentals
James Campbell Company LLC (Shopping Area)	6	\$24,293,310	0.9%	Non residential property managers
Cottonwood Estates Development	7	\$23,473,752	0.9%	Real estate
Santa Fe Apartments LLC	8	\$22,484,440	0.9%	Apartment Rentals
Reef Union Park	9	\$21,077,400	0.8%	Non residential property managers
880 East Canyon/2012 Royal Ridge Apt.	10	\$13,580,600	0.5%	Individual real estate

**COTTONWOOD HEIGHTS  
REAL AND PERSONAL PROPERTY TAX COLLECTION RECORD**

TAX YEAR	NET TAXES LEVIED	CURRENT COLLECTIONS	DELINQUENT & OTHER COLLECTIONS	CURRENT COLLECTIONS PERCENT	TOTAL COLLECTIONS PERCENT
2006	\$6,376,157	\$6,258,487	\$76,894	98.15%	99.36%
2007	\$6,540,140	\$6,339,067	\$137,384	96.93%	99.03%
2008	\$6,570,859	\$6,272,729	\$136,033	95.46%	97.53%
2009	\$6,522,478	\$6,216,140	\$181,313	95.30%	98.08%

**MOTOR VEHICLE FEE IN LIEU OF TAX COLLECTIONS**

TAX YEAR	MVF BUDGETED	CURRENT COLLECTED	TOTAL COLLECTIONS PERCENT
2006	\$500,000	\$535,812	107.16%
2007	\$514,000	\$505,430	98.33%
2008	\$500,000	\$505,711	101.14%
2009	\$500,000	\$471,390	94.28%

### 2000 United States Census Information

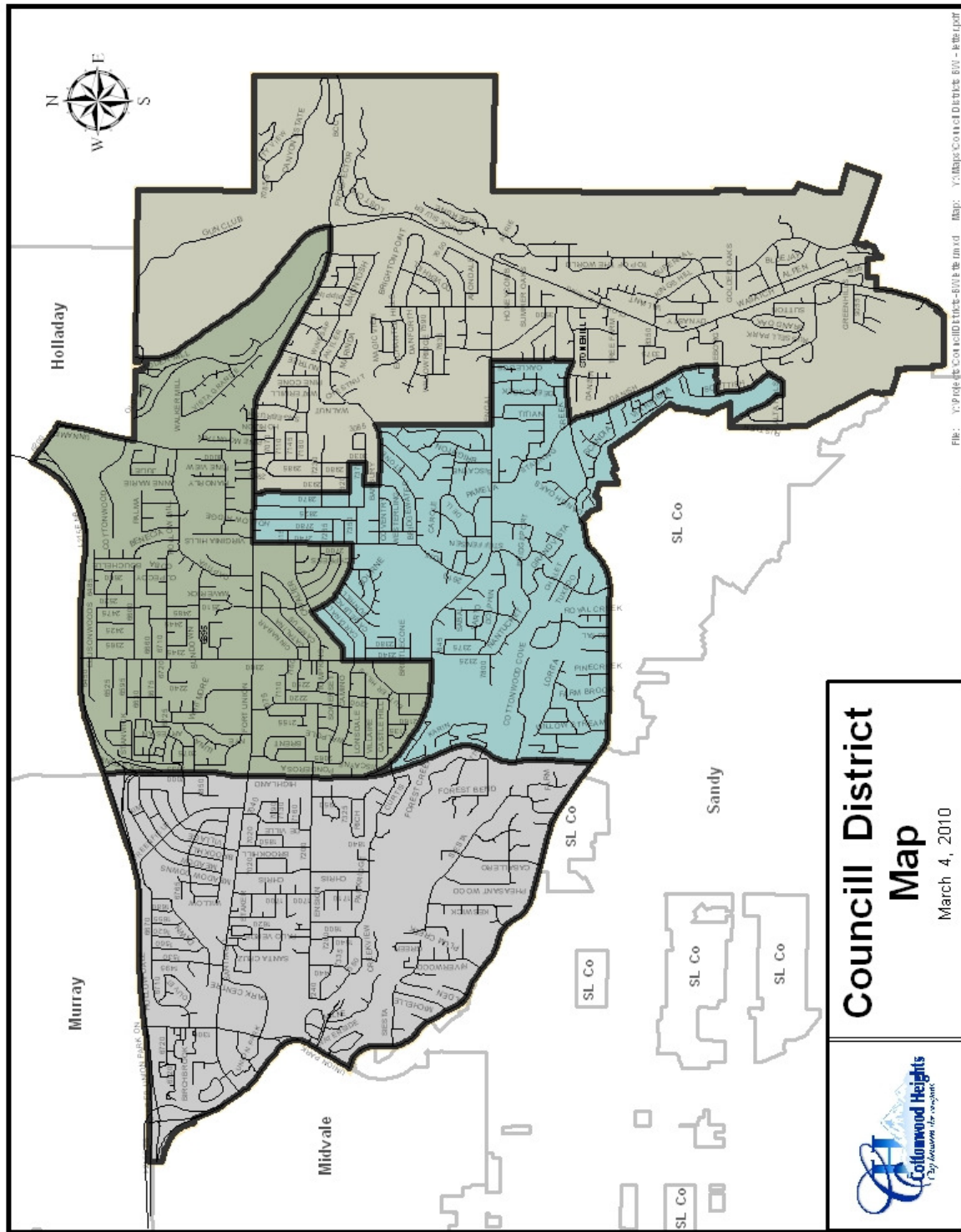
Population	27,569 (2010 est. 35,562)	Number of households	9,932
Male	50.5%	Average household size	2.92
Female	49.5%	Median household income	\$62,814
Population:		Per capita income	\$26,935
Under Age 5	6.4%		
Over Age 18	73.6%		
Over Age 65	7.8%		
Over Age 84	.6%		
Median Age	32.4		

### ECONOMIC INDICATORS OF SALT LAKE COUNTY

(Source Utah Department of Workforce Services: August 2009)

Year	2008	2007	2006	2005
<b>Population</b>	1,030,519	1,018,904	996,374	978,285
<b>Labor Force</b>				
Employed	545,688	535,191	519,183	497,749
Unemployed	18,546	14,434	15,514	21,299
Unemployment Rate	3.30%	2.60%	2.90%	4.10%
<b>Total Personal Income (Millions)</b>	\$37,480	\$35,993	\$34,546	\$31,825
Per Capita Income	\$36,650	\$35,805	\$35,000	\$33,113
Average Family Income (From IRS)	NA	\$62,447	\$62,142	\$57,801
Average Monthly Non-farm wage	\$3,470	\$3,406	\$3,212	\$3,063
<b>Gross Taxable Sales</b>	\$20,457,525	\$21,634,262	\$20,328,814	\$18,010,926
Permit Authorized Construction (\$000)	\$1,656,131	\$2,153,638	\$2,075,492	\$2,073,618
New Residential Building Permits	3,555	4,512	6,200	7,746
Residential Permits Value (\$000)	\$588,478	\$820,049	\$1,087,470	\$1,174,484

<b>Largest Employers</b>	<b>American Community Survey 2005</b>
University of Utah	Median Age 30.7
Intermountain Health Care	Persons per Household 2.99
State of Utah	Female % of Labor Force 63.20%
Granite School District	Male % of Labor Force 80.00%
Jordan School District	Self-Employed 4.90%
Salt Lake County	Commute Time (minutes) 22.2
Wal-Mart	Median Family Income \$65,627
U.S. Postal Service	Median Earnings
Delta Airlines	Male Full-time \$42,032
Salt Lake City School District	Female Full-time \$32,052





The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Cottonwood Heights, Utah for the Annual Budget beginning July 01, 2009. This is the third consecutive year the city has earned this prestigious award, In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device. This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



# **CAPITAL AND OPERATING BUDGET**



## **BUDGET EXECUTIVE SUMMARY**

(Budget Officer's Message)

2010-2011

To The Honorable Mayor and City Council

I am pleased to present to you the Annual Operating and Capital Budget for the fiscal year beginning July 1, 2010 and ending June 30, 2011. (FY2011)

This year's budget process has been like no other in the short five and one half years of the City. There has been much transition, reorganization and for the first time, layoffs of city staff. We held the January retreat where goals and general budget development guidelines were discussed. Those goals and expectations were provided to the Administration to use as we prepared the budget and made ready this presentation.

This budget represents the appropriation of funds for FY2011. It also represents the revised budget for FY2010 and the approved property tax rate for the calendar year 2010 (CY2010) which provides the property tax revenue to support the FY2011 budget. The Governmental Funds (General Fund & Capital Projects Fund) budgets are balanced as required by Utah Code Section 10-6-117.

Appropriations in each fund do not exceed estimated expendable revenue and other sources. The Employee Benefits Fund (An Internal Service Fund) is included in this document; however; the budget for this fund is not legally required by Utah Law to be adopted and is included here for information only.

## **CITY ISSUES AND GOALS**

The city council goals set the priorities that guide the allocations of resources in this budget and all of the goals that are to be accomplished in FY2011 are facilitated by this budget. The discussion under the heading "Cottonwood Heights City Goals" (page 68) summarizes the methods used by the council to identify major issues and the goals or priorities of the council and citizens for this new budget year. The outcomes of those discussions lead to many of the decisions and the reprioritization of appropriations in the budget. A major focus of both citizens and the council continues to be public safety. A major issue in balancing the budget continues to be the declining revenue caused by the world wide recession. The major theme carried through out the council goals and objectives is to enhance communication and public involvement as well as all city services without spending more money. The action to be taken to address the major concerns and issues is to maintain services in ways that do not use more money. There is an emphasis on improving both internal and external services by examining the way the City provides those services, and to make appropriate changes in methodology.

### **Expectations**

- Balance the budget with no new tax or revenue sources
- Balance the budget with no increases in existing taxes
- Balance the budget with at least a \$500,000 reduction in the operating cost of doing business

- Balance the budget with at least a \$500,000 reduction in the Capital Improvement Budget
- Balance the budget with little or no reliance on the accumulated available fund balance
- Balance the budget and maintain the policy level in the restricted fund balance of 6%
- Balance the budget while maintaining the high level of service our citizens and businesses expect and enjoy
- Balance the budget while enhancing the transparency of government that exists in Cottonwood Heights through public notifications and sharing of information through special notices, articles in the Valley New Journal, the use of E Better Place—Citizen Comments Board, and a modified more robust City Web site found at:  
[www.cottonwoodheights.utah.gov](http://www.cottonwoodheights.utah.gov)

### Key Budget Decisions and Processes

By marrying the Council's expectations with a continual no growth period of revenue, the Administration developed this budget with the following criteria in mind:

- Market based increases in salary levels
- All contracts for services reviewed for maximum efficiency
- All program expenditures reviewed for relevance, efficiency and effectiveness
- Revenue projections conservatively estimated

### ECONOMIC OUTLOOK

#### Budget Assumptions

##### Revenue Assumptions

Revenue estimates are based upon current economic conditions as well as historical trends, where appropriate.

Key general fund revenues have not increased at the level Cottonwood Heights experienced early in her history. In fact, many revenues have decreased from the FY2010 revised levels. The chart below tracks the changes from FY2010 adopted budget to FY2010 Revised Budget and then to the FY2011 Budget.

Source of Revenue	FY2010 Adopted	FY2010 Revised	Difference \$	2010 % Change	FY2011 Budget	Difference \$	2011 % Change
Property Taxes	7,000,000	6,900,000	-100,000	-1.45%	6,990,951	90,951	1.32%
Sales Taxes	4,600,000	4,160,232	-439,768	-9.56%	3,900,000	-260,232	-6.26%
Other Taxes	474,040	474,040	0	0.00%	486,000	11,960	2.52%
Licenses/Permits	572,000	572,000	0	0.00%	516,000	-56,000	-9.79%
Class C Roads	1,189,500	931,366	-258,134	-21.70%	1,000,000	68,634	7.37%
Zoning/Sub. Div. fees	50,000	50,000	0	0.00%	66,000	16,000	32.00%
Court Fines & Forfeit.	270,884	270,884	0	0.00%	317,000	46,116	17.02%

## **Expenditure Assumptions**

Expenditures by department were developed at levels necessary to meet the City Council expectations based on the goals and objectives established for FY2011.

Personal Services is the largest single component of the department budgets and had to be examined when budget decisions were being made. Departments were charged with the responsibility to look at each program and make any changes necessary to combine effort or to eliminate work that no longer needed to be performed. Additionally, because many of the services delivered in the City are through contracted services, many of these will be renegotiated to lower the overall cost to the City, and some of them may be eliminated and the services brought in house but, only if the cost can be verified to be lower with no loss of service level.

The City does not use a merit based salary system. Some market based adjustments were made to positions whose salaries were either at the bottom or close to the bottom of the entities compared, or where additional duties were assumed. Cost of living increases, based on the December 2009 over December 2008 CPI index, all goods and services, unadjusted, (2.7%) will be applied January 1, 2011 to all employees not given a market adjustment or hired into a new or revised position.

As mandated by the Utah State Legislature, through passage of the 2010-11 URS rate schedule, the City will increase the percentage of Utah State Retirement System (URS) contributions from 11.66% to 13.37% for the noncontributory system of public employees, and from 26.21% to 28.06% for the noncontributory system of public safety employees. This change represents a 1.71 and 1.85 percentage point increase; which result in a 14.67% and 7.06% increase in the budgeted cost of URS contributions. The City does contribute through the URS on behalf of employees who have previously retired from the system. The City will continue to provide either through 401-K or 457 the same percentage contributions for those City employees. By Statute those contributions must now be capped at a "normal cost" rate, which is 11.19% for public employees and 21.60% for public safety employees.

The 2010 Utah State Legislature passed two bills, Senate Bill 43 and Senate Bill 63 that will impact the City beginning in FY2011.

To assist the reader in understanding the impact of these two bills, a synopsis prepared by the Office of Legislative Research and General Counsel – March 2010 follows:

Both bills passed the Legislature on March 1, 2010 and will take effect on July 1, 2010

### **2010 Two Key Retirement Bills that were Passed by the Utah State Legislature**

Prepared by the Office of Legislative Research and General Counsel – March 2010

#### **S.B. 43 Post-retirement Employment Amendments** *(Sen. D. Liljenquist)*

This bill:

> repeals a requirement that a participating employer, who hires a retiree, contribute into a qualified defined contribution plan, the same percentage of a retiree's salary that the

- participating employer would have been required to contribute if the retiree were an active member of the retirement system;
- > caps at the normal cost rate, the amount that a participating employer who hires a retiree before July 1, 2010 may contribute into a defined contribution plan;
  - > provides that a retiree from the Utah State Retirement System who returns to work with any participating employer on or after July 1, 2010, is returned to active member status and may, with a two year minimum, earn additional service credit if the retiree is reemployed within one year from retirement;
  - > provides that a retiree who returns to work with a participating employer after one year from the date of retirement may elect to either:
    - receive a retirement allowance and forfeit any retirement contribution related to the reemployment; or
    - cancel the retiree's retirement allowance and earn additional service credit for the period of reemployment (two year minimum required to earn additional service credit);
  - > requires a participating employer to pay the amortization rate to the retirement system that would have covered the retiree who is:
    - reemployed after July 1, 2010; and
    - receiving a retirement allowance;
  - > repeals the maximum allowance that a member may receive for a member who initially retires on or after July 1, 2010, in the following systems:
    - the Public Safety Contributory Retirement System;
    - the Public Safety Noncontributory Retirement System;
    - the Firefighters' Retirement System;
    - the Judges' Contributory Retirement System; and
    - the Judges' Noncontributory Retirement System; and
- prevents the Commissioner of Public Safety, an elected or appointed sheriff, or a chief of police from retiring in place on or after July 1, 2010.

***Summary Chart 1***  
***S.B. 43***

**Pre S.B. 43** (before July 1, 2010)

**Separation requirement:**

- A retiree may not return to work with the same agency within six months of retirement.
- Six-month separation does not apply to reemployment:
  - that is part-time (under 20 hours per week);
  - or
  - with a different agency.
- After separation, a retiree who returns to work on a full-time basis may keep drawing a retirement allowance and employer pays the same contribution rate into the reemployed retiree's 401(k).

**Summary Chart 2**  
**S.B. 43**

**Post S.B. 43** (beginning July 1, 2010)  
(If reemployment begins on or after July 1, 2010)

- **Separation requirement:**
- A retiree may not return to work with any URS covered entity within one year of retirement.
- Separation requirement also prohibits part-time and contract work during the separation period.
- After one year a retiree who returns to work on a full-time basis may elect to:
  - keep receiving the allowance and forfeit any new retirement contribution, but employer pays an amortization rate to URS;
  - or
  - cancel the allowance and earn additional service credit (two year minimum required to earn additional service credit).

**S.B. 63**

**New Public Employees' Tier II Contributory Retirement Act** (*Sen. D. Liljenquist*)

This bill caps employer contribution amounts and reduces retirement benefits for new public employees and new public safety and firefighter employees.

This bill:

- > defines terms;
- > provides that the Retirement Office report when the funded status of the trust fund reaches 100% funded which triggers a requirement that the Retirement and Independent Entities Committee study and determine the need for adjustments in employee compensation and benefits;
- > provides that existing retirement systems and plans are under "Tier I" for which an employee is eligible to participate if the employee initially enters regular full-time employment before July 1, 2011;
- > creates "Tier II" retirement systems and plans for which an employee is eligible to participate, if the employee initially enters regular full-time employment on or after July 1, 2011, and which includes a:

Four new Tier II system or plans are created with the following employer contributions:		
	Hybrid	Defined Contribution
Public Employees	10%	10%
Public Safety and Firefighters	12%	12%

- New Public Employees' Tier II Hybrid Retirement System;
- New Public Employees' Tier II Defined Contribution Plan;
- New Public Safety and Firefighter Tier II Hybrid Retirement System; and
- New Public Safety and Firefighter Tier II Defined Contribution Plan;

- > provides that except for judges, all new public employees including public safety, firefighters, governors, and legislators may only participate in a Tier II retirement system or plan;
- > provides that new employees may choose between the Tier II hybrid system or the Tier II Defined Contribution (DC) plan except governors and legislators are only eligible for the Tier II DC plan;

**Summary Chart 3**  
**S.B. 43**

**Post S.B. 43** (beginning July 1, 2010)  
*(If reemployment begins before July 1, 2010)*

- **Separation requirement:**
- No change.
- Requirement for employer to contribute the same percentage contribution as other employees into a retiree's 401(k) is repealed.
- If a 401(k) contribution is made to an employed retiree, it is capped at the "normal" cost rate.

**Summary Chart 1**  
**S.B. 63**

- Tier I employees are employees who began employment before July 1, 2011 and are not effected by the bill.
- Tier II employees are new employees who begin employment on or after July 1, 2011

- > provides that the retirement benefits for public employees that elect the Tier II hybrid system include:
  - full retirement benefits at age 65 or after 35 years of service credit;
  - 2.5% cost-of-living adjustments on the retirement allowance;
  - a 1.5% multiplier for each year of service;
  - a 401(k) employer contribution if the cost of the defined benefit is less than 10%;
  - provision allowing the purchase of the up to five years service credit immediately before retirement;
  - a death benefit; and
  - a disability benefit;
- > provides that the retirement benefits for public employees that elect the Tier II DC plan is a 10% defined contribution;
- > provides that the participating employer shall contribute 10% of employee salary for Tier II public employees in the hybrid system or DC plan plus the amortization rate of the corresponding Tier I system;
- > provides that the retirement benefits for public safety and firefighter employees that elect the Tier II hybrid system include:
  - full retirement benefits at age 65 or after 25 years of service credit;
  - 2.5% cost-of-living adjustments on the retirement allowance;
  - a 1.5% multiplier for each year of service;



- a 401(k) employer contribution if the cost of the defined benefit is less than 12%;
  - a death benefit;
  - a line of duty death benefit; and
  - a disability benefit;
- > provides that the retirement benefits for public safety and firefighter employees that elect the Tier II DC plan is a 12% defined contribution;
- > provides that the participating employer shall contribute 12% of employee salary for Tier II public safety and firefighter employees in the hybrid system or DC plan plus the amortization rate of the corresponding Tier I system;
- > provides for a vesting period of four years:
- for the Tier II hybrid systems; and
  - for the Tier II defined contribution plans but allows an employee who leaves employment before vesting to return within 10 years to complete the vesting period;
- > closes for employees who initially enter employment beginning on or after July 1, 2011, the:
- Public Employees' Contributory Retirement System;
  - Public Employees' Noncontributory Retirement System;
  - Public Safety Contributory Retirement System;
  - Public Safety Noncontributory Retirement System;
  - Firefighters' Retirement System; and
  - Utah Governors' and Legislators' Retirement System.

**Summary Chart 2**  
**S.B. 63**

<p>Tier II Hybrid system includes:</p> <ul style="list-style-type: none"><li>• Age 65 or 35 years of service for full retirement benefits (25 years for PS &amp; Fire)</li><li>• 1.5% multiplier for each year of service</li><li>• 2.5% cost-of-living adjustments</li><li>• 401(k) employer contribution if the cost of the defined benefit is less than 10% (12% for PS &amp; Fire)</li><li>• allowing the purchase of up to five years service credit before retirement</li><li>• death benefit</li><li>• disability benefit</li><li>• line-of-duty death benefit only for PS &amp; Fire</li></ul>
--

-----End of S.B. 43 and S.B. 63 discussion-----

Engineering costs were reviewed and decisions made to make adjustments in the service delivery methods or costs of the provider and adjustments were negotiated. Meetings were held with the City Courts provider and issues were discussed on service delivery and adjustments will be made to the contract to enhance the revenue received from this operation. Additionally, a study will be conducted to determine if it's in the best interest of the City to bring the street maintenance and other public works services currently provided by contracts in house.

Capital improvements will be funded at a reduced level from prior years.

## TRENDS AND HISTORY

Cottonwood Heights was incorporated January 14, 2005 and has approximately five and one-half years of history from its inception to the beginning of FY2011. There are approximately four and one-half years of actual expenditures and one year of projected actual expenditures to compare to the proposed budget. The following chart compares the last three years of actual revenue and expenditure history; FY2007, FY2008, and FY2009, and the FY2010 revised budget to the FY2011 budget.

## GENERAL OVERVIEW

	<b>GENERAL FUND</b>					
	2006-07 Year Actual	2007-08 Year Actual	2008-09 Year Actual	2009-10 Revised Budget	2010-11 Budget	2010 to 11 Budget Change
REVENUE	\$15,341,528	\$15,399,411	\$14,507,436	\$13,655,526	\$13,481,451	-1.27%
EXPENDITURES	9,968,363	11,377,292	12,591,726	12,570,070	12,296,982	-2.17%
Excess of Revenue Over Expenditures	5,373,165	4,022,119	1,915,710	1,085,456	1,184,469	9.12%
Add Other Financing Sources:						
Beginning Balances Appropriated	174,279	553,241	499,543	762,504	214,102	-71.92%
Impact Fees	42,575	31,354	25,779	60,000	40,000	-33.33%
Restricted Fund Balance Beginning	588,746	936,166	936,166	867,694	867,694	0.00%
Proceeds From Capital Lease	0	0	826,985	0	1,199,662	100.00%
Sub Total	\$6,178,765	\$5,542,880	\$4,204,183	\$2,775,654	\$3,505,927	26.31%
Subtract Other Financing Uses:						
Transfer to Capital Projects Fund	\$4,689,357	\$4,107,170	\$1,499,074	\$1,907,959	\$1,438,571	-24.60%
Capital lease of police vehicles			1,074,912		1,199,662	
Unexpended Class C Road Funds	253,555	0	222,736	222,737	154,102	-30.81%
Restricted Fund Balance	936,166	936,166	867,694	867,694	867,694	0.00%
Unrestricted Fund Balance	299,687	499,543	539,768	17,738	0	-100.00%
Sub Total	\$6,178,765	\$5,542,879	\$4,204,184	\$3,016,128	\$3,660,029	21.35%
	<b>CAPITAL PROJECTS FUND</b>					
Interest Revenue	\$172,234	\$276,202	\$152,808	\$150,000	\$150,000	0.00%
Grant Revenue	0	909,751	1,000,000	560,683	500,000	-10.82%
Total Revenue	172,234	1,185,953	1,152,808	710,683	650,000	-8.54%
Other Financing Sources:						
Beginning Balances Appropriated	4,055,064	5,779,023	8,856,964	8,260,844	5,778,310	-30.05%
Transfers From General Fund	4,689,354	4,107,170	1,499,074	1,907,959	1,438,571	-24.60%
Total Available	\$8,916,652	\$11,072,146	\$11,508,846	\$10,879,486	\$7,866,881	-27.69%
Expenditures	\$3,137,629	\$2,215,182	\$3,248,003	\$5,101,176	\$6,726,284	31.86%
Ending Fund Balance	\$5,779,023	\$8,856,964	\$8,260,844	\$5,778,310	\$1,140,597	-80.26%

By comparing a summary of the 2007 through 2009 actual revenue and expenditures with the revised 2010 and the adopted 2011 budgets we acquire a good understanding of the big picture and a general overview of the city's revenue and expenditures in this budget. The preceding chart makes that comparison.

As can be seen from the preceding chart, FY2011 General Fund revenue is expected to continue the decline from the previous year. The city has a general reduction in expenditures to adjust for some of the loss in revenue and to allow the flexibility needed to adjust to further loss of revenue which may be experienced. However, these adjustments were more than offset by mandated changes in retirement costs, dental insurance premium adjustments, and other inflationary changes. These are still financially very difficult times world wide. The extent of revenue lost due to the economic downturn was not expected two years ago and our budget for FY2011 will most likely see further negative adjustments due to general economic conditions before we turn the corner, level out and, hopefully, start to gain once again.

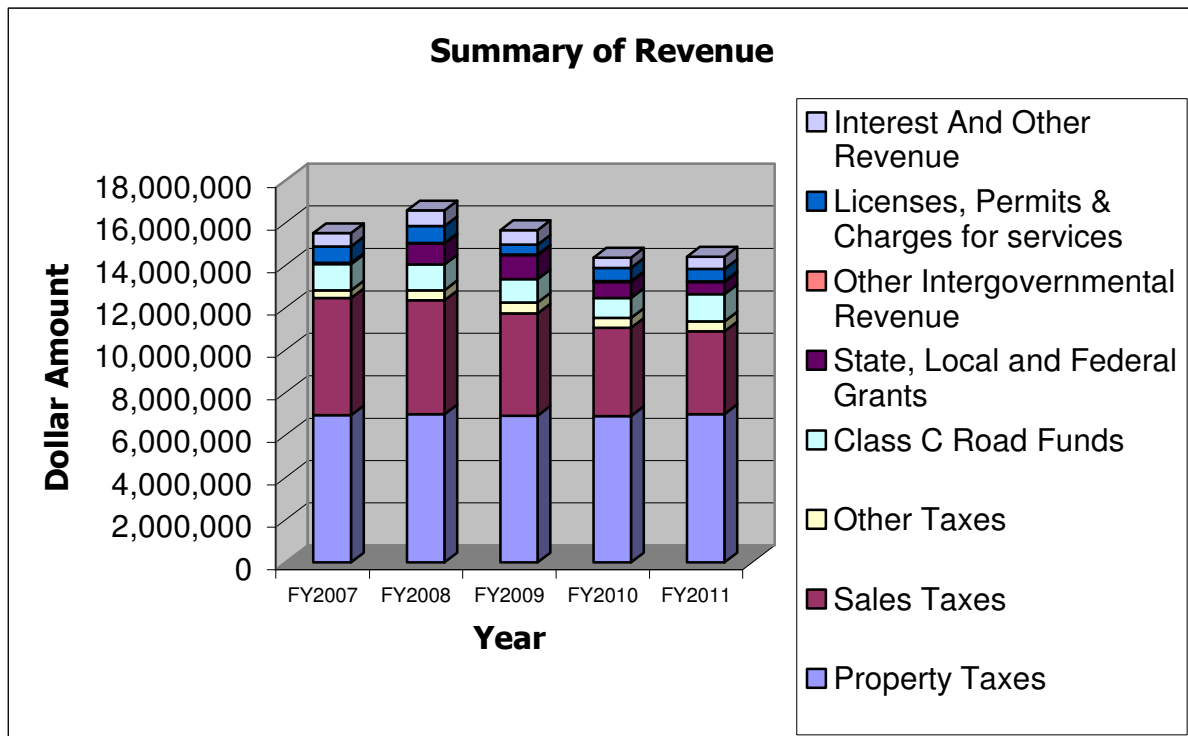
To further understand this budget the Capital Projects Fund and the General Fund must be viewed together. The Capital Projects Fund has no revenue source other than some grants and interest earnings and must receive transfers from the General Fund for resources to finance its expenditures. The summary table above shows that the proposed appropriated transfer from the General Fund to the Capital Projects Fund is approximately \$1.44 million in FY2011, or \$466,400 less than in FY2010 and much less than that of FY2008 and less than that of FY2009. Looking at the graph of page 29 one will note that the overall available funding for CIP is increasing each of the two years previously mentioned. This chart considers available fund balance and grant funding, and not just the transfers from the General Fund. Therefore, combining the General Fund transfer with the projected revenue and beginning fund balance will provide the resources to finance \$6.7 million of planned Capital Project projects in FY2011; which is approximately \$1.7 million more than what was budgeted in FY2010, including the fund balance appropriated for a City Center and Parks. In FY2010 and in previous years the City had budgeted money intended to be spent on a City Center and Parks, but those appropriations later lapsed into fund balance at the end of the year because plans for the City Center and Parks changed and were delayed. The FY2011 budget includes an appropriation for the City Center and Parks project and this appropriation will stay as a project until the project is completed, changed or cancelled. However, \$481,929 of that project balance available is expected to be used to balance the overall CIP budget.

## **SUMMARY OF GOVERNMENTAL FUND REVENUE AND EXPENDITURES**

The following are summaries and charts comparing governmental fund (all appropriated funds) revenue and expenditures beginning FY2007 through FY2011. Over time expenditures have remained relatively flat with two notable exceptions: 1) the costs associated with start up of the police department in FY2008 and FY2009, and 2) fluctuating expenditures on capital improvements. Expenditures have targeted enhancing public safety services, improving the city infrastructure to better serve the citizenry, and enhanced communication methods to aid the citizenry in knowing what is happening in their City.

### GOVERNMENTAL FUNDS SUMMARY OF REVENUE

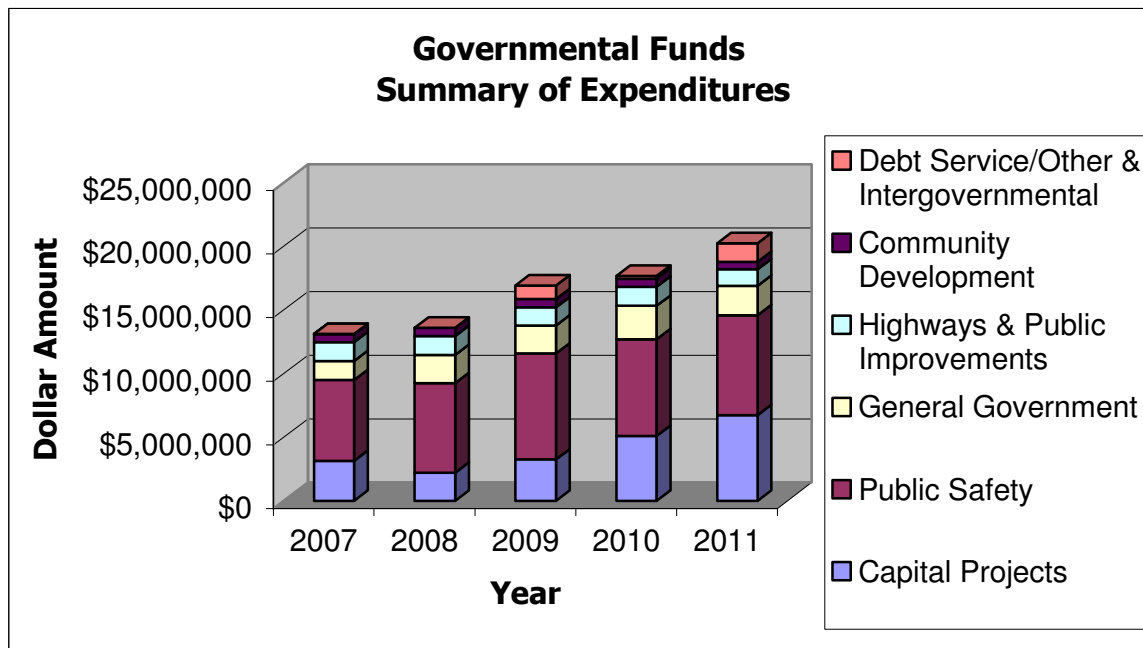
	Actual FY2007	Actual FY2008	Actual FY2009	Estimated FY2010	Budgeted FY2011
Property Taxes	6,935,454	6,980,872	6,914,705	6,900,000	6,990,951
Sales Taxes	5,528,612	5,378,470	4,819,775	4,160,232	3,900,000
Other Taxes	364,566	472,239	511,285	474,040	476,000
Class C Road Funds	1,233,612	1,209,488	1,099,858	931,366	1,279,602
State, Local and Federal Grants	23,976	976,251	1,132,849	757,537	565,000
Other Intergovernmental Revenue	29,926	39,737	33,563	40,000	40,000
Licenses, Permits & Charges for services	777,101	790,814	469,151	622,150	582,500
Interest And Other Revenue	620,515	737,493	679,059	480,884	577,000
Total Revenue	15,513,762	16,585,364	15,660,245	14,366,209	14,411,053



**GOVERNMENTAL FUNDS  
SUMMARY OF EXPENDITURES**

	Actual 2007	Actual 2008	Actual 2009	Estimated 2010	Budgeted 2011
Capital Projects	\$3,137,629	\$2,215,182	\$3,248,003	\$5,101,176	\$6,726,284
Public Safety	\$6,345,404	\$7,027,540	\$8,321,659	\$7,585,940	\$7,854,002
General Government	\$1,494,342	\$2,207,838	\$2,191,226	\$2,624,993	\$2,304,370
Highways & Public Improvements	\$1,491,723	\$1,496,248	\$1,425,121	\$1,495,142	\$1,294,565
Community Development	\$625,825	\$635,364	\$653,720	\$634,795	\$593,070
Debt Service/Other & Intergovernmental	\$11,069	\$10,302	\$1,074,912	\$229,200	\$1,450,637
Total	\$13,105,992	\$13,592,474	\$16,914,641	\$17,671,246	\$20,222,928

Note: Increase in 2009 Debt Service/Other & Intergovernmental is from 1st year of police vehicle lease program  
Police FY2009 Actual spike is for one time start-up costs for the CWH Police Department



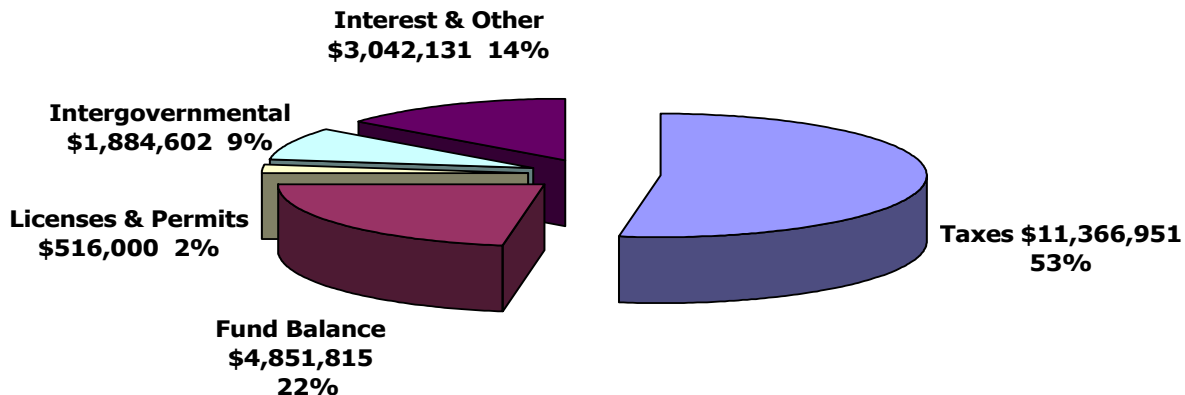
## TOTAL REVENUE & OTHER SOURCES FOR GOVERNMENTAL FUNDS

The following chart and pie graph summarizes the 2011 total revenue and other sources

COTTONWOOD HEIGHTS  
FY2011  
TOTAL REVENUE & OTHER FINANCING SOURCES

Taxes	\$11,366,951
Fund Balance	\$4,851,815
Licenses& Permits	\$516,000
Intergovernmental	\$1,884,602
Interest & Other	\$3,042,131
	\$21,661,499

### TOTAL REVENUE AND OTHER SOURCES 2011



The preceding graph shows all the revenue and other sources that finance the budgets of the governmental funds. Of the total; current revenue is \$14,411,053; other sources (Impact fees) are \$40,000; Capital Lease proceeds are \$1,199,662; Class "C" beginning balance is \$154,102; General Fund beginning balance from Asset Forfeiture funds is \$60,000; and General Fund transfers to CIP is \$1,158,969. The balance of \$4,637,713 is CIP Fund Balance. Taxes and intergovernmental revenue total \$13,251,553 and represents 61% of budgeted sources.

## MAJOR REVENUE SOURCES

Property tax, including Motor Vehicle (Fee-in-Lieu) and Sales tax are the two most significant revenue sources for Cottonwood Heights, representing 77% of total revenue. Property tax, including Motor Vehicle is 49% of total revenue and Sales tax is 28%.

### PROPERTY TAX REVENUE AND THE PROPERTY TAX RATE

Property tax for Utah local governments is regulated by Utah State law collectively referred to as Truth-in-Taxation legislation or law. This law requires each county auditor, under the supervision of the State Tax Commission, to calculate a certified tax rate for each local government that assesses a property tax. This certified tax rate is a rate that will give the local government approximately the same amount of property tax revenue as it received the previous year plus taxes generated by applying the rate to "new growth." "New growth" is calculated by a formula that combines the following: 1) Current taxable values, 2) Changes in value as the result of general inflation/deflation factoring, 3) Changes in value as a result of reappraisals and 4) Less the prior years taxable value. The net amount that this formula produces either positive or negative is "new growth" as defined by the Truth-in-Taxation law. Taxpayers throughout the state generally accept the fact that the "certified rate" is the minimum required to sustain the current local government service level. The City Council has determined that the city will not exceed the "certified tax rate." The predetermined decision not to exceed the "certified tax rate" makes estimating property tax revenue a process of simply calculating the revenue from the taxable values and "certified rate" supplied by the county auditor. Property tax assessed and collected for the calendar year 2010 provides the revenue to finance the fiscal 2011 budget year. Property is valued as of January 1<sup>st</sup> each year, rates are set before the end of August and taxes are due November 30. Because the City operates on a fiscal year basis, the payment of 2010 calendar year taxes falls in the 2011 fiscal year of the City. Before this budget is finalized the County Assessor will have determined a taxable value including "new growth" and the County Auditor will have calculated the "certified tax rate." Property tax revenue is calculated using this known information and it will prove to be an accurate estimate. Taxpayer appeals to the county board of equalization, a delinquency rate that may depart from the five year average delinquency rate used in the (certified tax rate) calculations or a variance in estimated delinquent collections will cause actual revenue to depart from the estimate. The estimated property tax revenue amount generated by the adopted rate in this budget is \$6,445,912. The adopted tax rate for the FY2011 budget is 0.002517 per dollar of taxable value and the City Council approved the tax rate along with this budget.

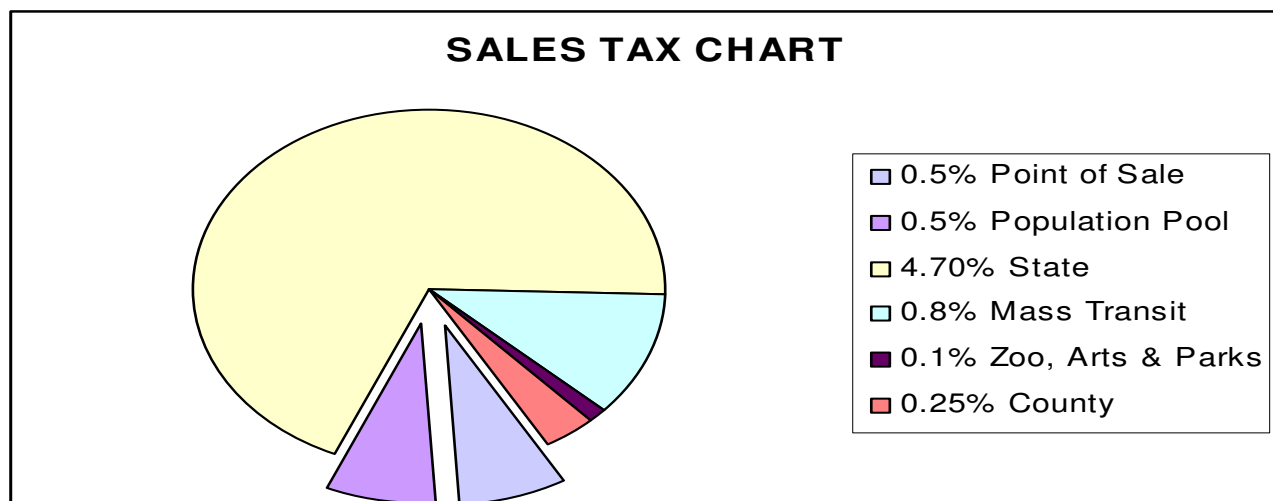
The city also collects a Motor Vehicle Fee, referred to as the "Fee-in-Lieu" of property tax on automobiles and light trucks. This fee is collected according to a state-wide fee schedule. In this budget the amount estimated is \$490,951. The amount of Motor Vehicle revenue available to all property tax collecting entities is determined by the number of automobiles and light trucks in the county and their age. The distribution of the amount to each entity in the county is determined by the proportion that each property tax is of the total property tax in the county. Information is not accurately available on either of these two factors that determine Cottonwood Heights' revenue from

this source. Through out the entire history of the city, this revenue has been approximately \$500,000 and should not vary much from this amount.

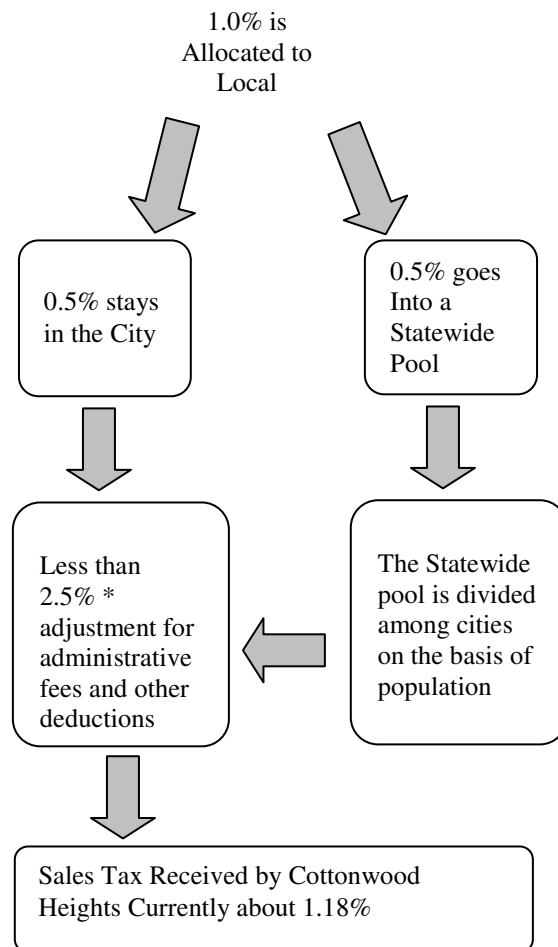
## SALES TAX REVENUE

The following pie chart explains the distribution of total sales tax which is collected on most taxable sales within Cottonwood Heights. Of the total 6.85% collected by the State Tax Commission on sales within Cottonwood Heights, one percent goes to local government. Of this one percent, one half percent is paid to the City based on sales in the city and the other one half percent is paid into a state pool and then distributed to taxing entities based on population. Please see flow chart on page 33. Cottonwood Heights receives more from the state pool than is contributed to the pool from sales in the city; therefore Cottonwood Heights collects approximately 1.16% of sales taxes within the city. This is 1.16% as compared to 1.18% for the previous year. Cottonwood Heights percent of the total Utah population is declining therefore the amount of sales tax revenue received as a percent of that contributed to the pool is declining. Estimates of sales tax revenue are affected by many factors; sales in the city, sales in the state, and Cottonwood Heights' population as a percent of state population. From data gathered from the Utah State Tax Commission actual distributions of Sales and Use Taxes for 2009 declined 5.6% compared to 2008. Sales Tax distributions to all Cities and Towns state wide declined 6.6 % in 2009 as compared to 2008. However, Cottonwood Heights as a percent of the state population (the population factor) decreased from an average factor of 1.36% for 2008 to a factor of 1.33% for 2009. During the first half of 2010 the population factor decreased to 1.29%. Based on these recent trends, FY2010 sales tax revenue was projected at \$4.6 million, but was adjusted to \$4.16 million, as reflected in the budget amendment sheet found on page 122. FY2011 sales tax revenue is projected to decline to \$3.9 million. Sales tax revenue began to decrease in September 2008 and that decrease has accelerated since then. No one knows how long that will continue, but the consensus opinion among local economists seem to be that recovery will begin some time in calendar year 2011. The budget projection for 2011 anticipates the sales tax revenue in the city and state to level off in the second half of calendar year 2011.

6.85% is collected on all applicable sales in the city







\*The 2.5% is the amount that the law allows the State Tax Commission to deduct for collection and administration.  
Note: The combined tax rate on food and food ingredients is 3% but the city's rate is still 1%.

## CLASS C ROAD FUNDS

Other than taxes and fund balances, intergovernmental revenue is the remaining major funding source of the governmental fund budgets. Intergovernmental revenue (\$1,605,000) is 9.3% of total revenue. Included in the \$1,605,000 is a federal CDGB grant of \$65,000 and a state Liquor Fund allotment of \$40,000. The remaining \$1,500,000 is \$1,000,000 of estimated Class C road fund revenue used to finance maintenance/construction of streets including street lights and sidewalks, and \$500,000 anticipated from the State of Utah Department of Transportation for transportation enhancement. The \$1,000,000 is 5.78% of total revenue used to support governmental fund budgets. This revenue is Cottonwood Heights' share of the state taxes collected from the sale of motor fuels. Fifty percent of the amount distributed by the state to cities and counties is based on population and fifty percent is based on weighted road miles. The weighting is based on type of road surface. The first full year that Cottonwood Heights collected this revenue was 2006. In 2007, this revenue source decreased compared to 2006 because of a change in distribution timing which distributed thirteen months revenue into 2006. In 2008 this revenue source decreased approximately

EXECUTIVE SUMMARY (BUDGET OFFICER'S MESSAGE – CONT'D)

2%. Even though there was a 1.49% increase in total distribution, less was received because of a decline in population as a percentage of total state population and a reduction in road miles. The reduction in road miles was caused by the removal of some private streets previously counted as city streets. The first eight months of 2009 revenue decreased 7.65% compared to the same period of 2008. For the same period state wide revenue decreased 1.28%. A new hold harmless feature in the distribution formula took \$22,855 from Cottonwood Heights and redistributed it to some counties and also Cottonwood Heights population as a percentage of the State population continues to decline. The 2010 budget for class C road fund revenue was projected to be \$1,189,500 a 3.43 % increase over 2009 based on a 5% increase in total amount distributed partly offset by a continuing decrease in the city's share of the distribution. This budget was subsequently reduced to \$931,366. The FY2011 projection is \$1,000,000.

Other revenue estimates are based on a projection of recent past experience; economic conditions have very dramatically reduced building permit, zoning and subdivision fees, and interest earnings. The 2011 budget is built on a continuation of the present economic conditions.

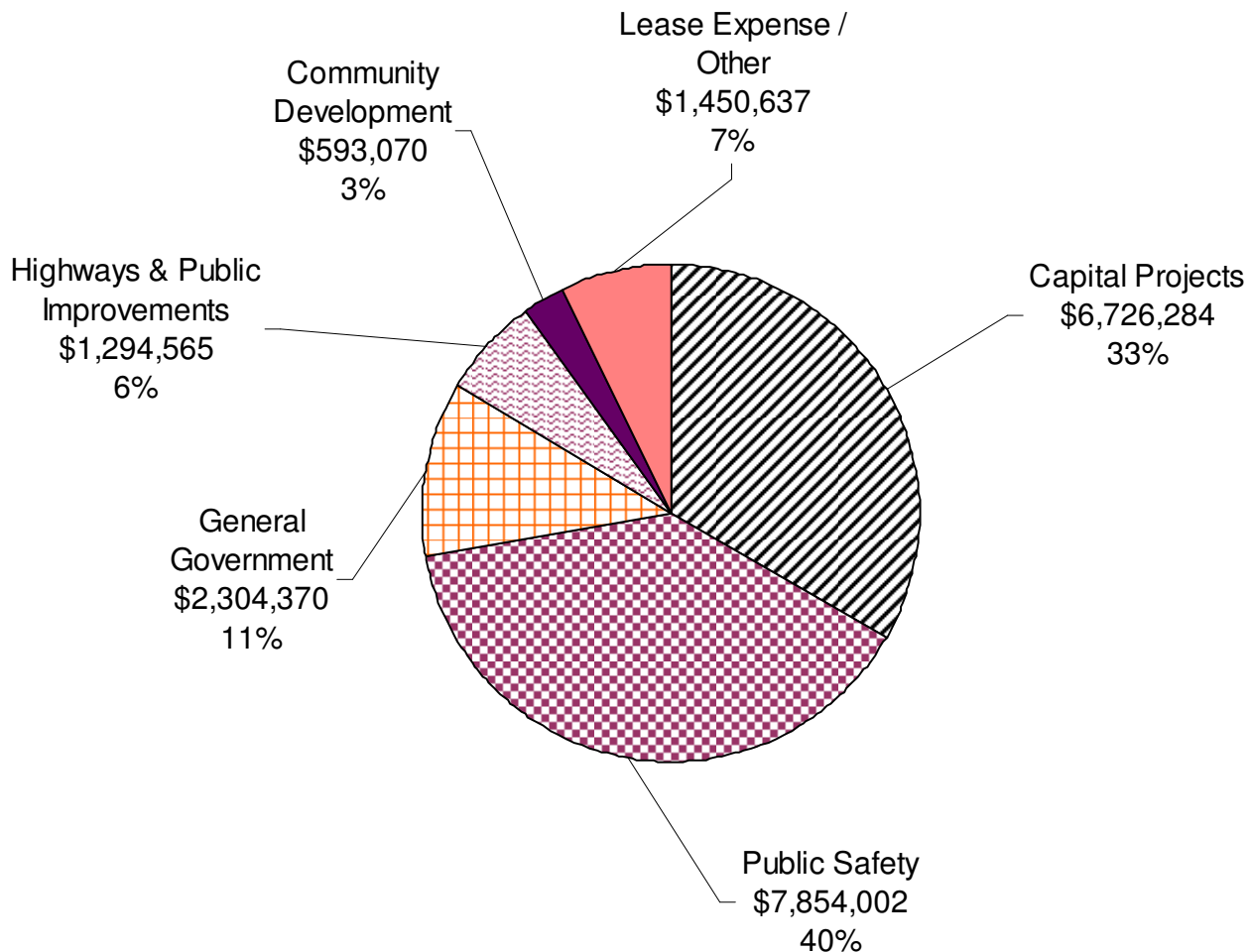
**TOTAL EXPENDITURES AND OTHER USES FOR GOVERNMENTAL FUNDS**

The following chart and pie graph summarize FY2011 total governmental fund expenditures

**COTTONWOOD HEIGHTS FY2011 BUDGETED  
EXPENDITURES**

<u>Description</u>	<u>Dollar Amount</u>	<u>Percentage</u>
Capital Projects	\$6,726,284	33%
Public Safety	7,854,002	40%
General Government	2,304,370	11%
Highways and Public Improvements	1,294,565	6%
Community & Economic Development	593,070	3%
Lease Expense / Other	1,450,637	7%
Total	\$20,222,928	100.00%

## 2011 TOTAL EXPENDITURES



### GENERAL FUND EXPENDITURES

Economic conditions have made it a necessity to refine and improve city services and curtail new services until the economy improves. The table below compares city staffing levels from its beginning to the staffing level planned for the 2011 budget. Staffing level in this chart is measured by daily full time equivalent (FTE). 1.00 FTE is an employee working eight hours per day and the count shown in the chart is the number of FTE's at the end of the fiscal year. The elected mayor and council are counted as one FTE each.

		COTTONWOOD HEIGHTS EMPLOYEE STAFFING LEVELS					
DEPARTMENT		2006 FTE	2007 FTE	2008 FTE	2009 FTE	2010 FTE	2011 FTE
MAYOR & COUNCIL	GENERAL GOVERNMENT	5.00	5.00	5.00	5.00	5.00	5.00
CITY MANAGERS OFFICE	GENERAL GOVERNMENT	1.56	3.19	3.25	2.50	2.50	1.75
FINANCE	GENERAL GOVERNMENT	1.00	1.88	2.64	1.50	2.25	3.00
DATA PROCESSING	COMMUNITY & ECONOMIC DEVELOPMENT	0.25	0.25	0.25	0.00	0.00	0.00
TREASURER/BUDGET OFFICER	GENERAL GOVERNMENT	1.19	0.91	0.96	0.63	0.63	0.00
ADMINISTRATIVE SERVICES	GENERAL GOVERNMENT	1.00	1.00	2.00	4.14	4.14	4.86
BUSINESS LICENSING	GENERAL GOVERNMENT	1.00	1.00	1.00	1.00	1.00	0.00
PLANNING	COMMUNITY & ECONOMIC DEVELOPMENT	5.00	4.50	4.50	4.50	3.15	4.00
PUBLIC WORKS	HIGHWAYS & PUBLIC IMPROVEMENTS		1.00	1.00	2.00	2.00	4.20
ORDINANCE ENFORCEMENT	PUBLIC SAFETY			3.00	2.00	2.00	2.00
POLICE	PUBLIC SAFETY			2.00	41.75	43.25	45.25
TOTAL EMPLOYEES		16.00	18.73	25.60	65.02	65.92	70.06

The planned position changes reflect long discussions to improve service, add efficiency, and allocate duties, while cutting costs.

A department by department analysis of position changes follows:

### City Manager's Office

The Deputy City Manager/Public Works Director resigned to accept a position out of State. The position of Deputy City Manager was transferred to Public Works and changed to the Public Works Director.

The Public Relations position duties were changed and the work hours were increased from twenty to thirty per week.

### Finance

The Finance and City Treasurer budgets were combined and the City Treasurer organization was eliminated.

The part-time City Treasurer position was consolidated with another position and the City Treasurer/Financial Reporting Manager position was created.

The part-time accountant was moved to the full time Accounting Manager and assumed some of the risk management financial responsibilities of the Deputy City Manager.

### Administrative Services

The Administrative Services and Business Licensing budgets were combined and the Business Licensing organization was eliminated.

The Human Resources Generalist position was eliminated and a half time HR Benefits Coordinator position was added, resulting in the layoff of one Human Resource Generalist.

The Business Licensing Coordinator position was changed to the Deputy City Recorder/Business Licensing Coordinator.

One part-time Web Technician and two part time Customer Service Representatives positions were eliminated, one full time Office Assistant I position was added, and one half-time Office Assistant II position was added.

### **Community and Economic Development**

One full-time Planning Technician position was added, and one part-time Intern position was eliminated.

### **Public Works**

The Public Works Director position was created from the eliminated Deputy City Manager position, and one full time Public Works (PW) Operations Manager position was changed to a PW Inspector.

One full time PW Operations Specialist I position and one part-time Intern position was added and will be paid out of the CIP Infrastructure Mapping Project budget for a two year period.

### **Police**

The Ordinance Enforcement division will report to the Police Department.

Three Corporal positions were changed, two to Sergeant and one to Police Officer.

One full time Police Officer position was added, but no additional budget was added in FY2011. One part-time Police Officer/Detective position was added.

One part-time Support Specialist was moved to full time effective January 1, 2011.

## **GENERAL GOVERNMENT DEPARTMENT EXPENDITURE CHANGES**

The following table compares the expenditures for services provided by the general government offices

### **SUMMARY OF GENERAL GOVERNMENT EXPENDITURES**

	2010 Revised Budget Expenditures	2011 Budget Expenditures	Increase (Decrease)	Percent Increase (Decrease)
Legislative	\$657,167	\$719,186	\$62,019	9.4%
Judicial	\$215,000	\$252,000	\$37,000	17.2%
Executive & General Government	\$746,945	\$545,840	(\$201,105)	(2.7%)
Administrative Offices	\$885,522	\$787,344	(\$98,178)	(11.1%)
Total	\$2,504,634	\$2,168,565	(\$200,264)	(0.8%)

As one can see from the above table, total general government expenditures are expected to decrease \$200,264 (-0.8%) in 2011. There was some material change between these two years in four areas of general government.

Administrative Offices:

Decreased by \$49,000 because no election is scheduled this fall

Decreased by \$70,412 because of the reorganization of Human Resources and the Front Office Staff

Increased by \$28,714 because of legislatively mandated changes in retirement rates, compensation adjustments, and a 9% increase in dental insurance rates

Executive & General Government

Decreased by \$117,780 from the elimination of the Deputy City Manager position

Increased by \$34,417 because of legislatively mandated changes in retirement rates, compensation adjustments, and a 9% increase in dental insurance rates

Decreased by \$121,828 primarily because of the loss of \$80,000 of grant funding and because of the elimination of some expenses related to hosting events and meals and refreshments provided at meetings held at City Hall, and the reduction of the capital outlay budget for furnishings and equipment

Judicial

Increased by \$37,000 (offset by revenue increase) from the anticipated growth in the City's share of the Court expenses, which is based on the percentage of cases related to the City

Legislative

Increased by \$62,017 primarily due to an increase of \$48,000 for the Washington D.C. lobbyist, and \$9,800 in public information–printed media expenses

## **PUBLIC SAFETY DEPARTMENT EXPENDITURE CHANGES**

The Public Safety budget, which consists of the Police Department, contracted Fire services, and the shift of Ordinance Enforcement from Community and Economic Development to the Police Department shows a \$19,733 increase compared to the FY2010 adjusted budget. The material changes explaining this difference follows:

Police:

Increased by \$28,221 because of legislatively mandated changes in retirement rates, \$58,069 in compensation/COLA adjustments, and \$2,997 for the 9% increase in dental insurance rates

Decrease of \$32,126 of reduced operating expenses

## **HIGHWAYS AND PUBLIC IMPROVEMENTS DEPARTMENT EXPENDITURE CHANGES**

The Highways and Public Improvements budget, which consists of Public Works, Impact Fee Programs, and Class C Road Funds Program, shows a \$200,577 decrease compared to the FY2010 adjusted budget. The material changes explaining this difference follows:

**Public Works:**

Increase of \$67,660 from a new Inspector position: The current inspector was promoted to Public Works Director when the Deputy City Manager position was eliminated

Increase of \$23,000 from shifting some park maintenance expenses from CIP to General Fund

**Impact Fee Programs:**

Decrease of \$20,000 from anticipated program fees

**Class C Road Program:**

Decrease of \$279,602 from the maintenance contract amount. This amount will be shifted to the Capital Improvements Program.

## **COMMUNITY AND ECONOMIC DEVELOPMENT DEPARTMENT EXPENDITURE CHANGES**

The Community and Economic Development shows a \$55,024 decrease compared to the FY2010 adjusted budget. The material changes explaining this difference follows:

**Planning and Zoning:**

Decrease of \$96,169 for contracting engineering, inspection and permitting

Decrease of \$33,079 for computer software

Increase of \$10,000 for additional public notices in areas impacted by planning and zoning issues

Increase of \$11,000 for membership in the Economic Development Corporation of Utah.

Increase of \$52,786 for the addition of Planning Technician: This increase is offset by the overall reorganization changes in Administrative Services and the decrease in the engineering inspection and permitting contract

Increased by \$19,505 because of legislatively mandated changes in retirement rates, compensation adjustments, and a 9% increase in dental insurance rates

## **DEBT SERVICE/LEASE EXPENSE /OTHER AND TRANSFERS EXPENDITURE CHANGES**

This debt service/Lease Expense budget shows an increase of \$56,775: This increase reflects the change in the lease payments planned for the replacement of Police vehicles early in FY2011; the estimate for the lease/buy back purchase of vehicles for \$1,199,662 (This is the anticipated amount of the bond proceeds that will be received to pay the vendor. The lease expense payments are estimated at \$250,975 per year for two years with the final payment being the repurchase of the vehicles by the dealer).

## **CAPITAL PROJECTS FUND EXPENDITURES**

In addition to the goals and priorities supporting this budget as described starting on page 69 there are two very specific long term planning processes providing information for the development of the capital expenditures included in this budget. In February, 2006, the city council formally adopted the city's current Transportation Capital Facilities and Storm Water Capital Facilities Plans. These plans reflect the outcomes of studies conducted by independent engineers, of the city's existing transportation and storm water infrastructure and their recommendations regarding needed maintenance and improvements.

The Transportation Plan evaluated the condition and identified the need for improvements to all facets of transportation infrastructure including streets, sidewalks, street lights, bridges, pavement maintenance, and related rehabilitation. This plan classifies needed improvements into two categories: 1) those needed in the next four years, (2007-10) and 2) those needed in the years 2011-2030. To accomplish this plan the city will need to budget \$1.5 to \$1.75 million each year for the five years following the plans adoption. Projected costs beyond five years are too uncertain to be useful. Included on the list of Capital Project Fund budgeted expenditures for FY2011 are \$1,630,000 budgeted for these expenditures.

The Storm Water Plan identified and classified needed capital projects into three categories; 1) those needed in the next five years (2007-11) ; 2) those needed in the next ten years (through 2016); and 3) those not needed soon but should be planned long range. To accomplish this plan the City will need to budget \$550,000 to \$700,000 each year for the next ten years. Included on the list of Capital Project Fund budgeted expenditures, is \$185,000 budgeted for these expenditures in FY2011.

In addition to the \$1,815,000 of transportation and storm water projects mentioned previously is \$755,500 which is budgeted for other projects, and \$4,155,784 for the City Center and Parks future projects.

The General Fund will purchase small equipment and software, none of which is capitalized according to the city's capitalization policy. The Capital Project Fund projects are listed on page 79 and all of these projects are anticipated to have a one year timeline, meaning that they are all scheduled to be completed within one year. All of these projects budgeted in FY2011 are routine and none of them will impact operating expenditures in any material way. The city has no non-routine capital projects for FY2011. Many of these budgeted "projects" are activities conducted through the year such as "Street Lighting Program" or "Storm Drain Improvements" where the budget is used through out the year to replace and add street lights or improve storm drains in the city.

## **FUND BALANCES**

Utah Code Section 10-6-116 restricts the General Fund Balance from being used as a source to finance future expenditures unless the balance exceeds 5% of current (2011) year total revenue. General Fund Balance may be accumulated until it exceeds 18% of total revenue and then the amount in excess of 18% must be used to finance future expenditures. City financial policy (**Fund**



**Balance Policy)** provides for the city to accumulate the fund balance over several years until it reaches 6% of total revenue and to use any fund balance in excess of 6% to finance future expenditures. At the end of FY2009 the city had accumulated \$1,630,198 in fund balance in the general fund. The amount in excess of 6% of revenue (\$539,767) was budgeted as a source of funds to finance the FY2010 budget. The FY2011 budget does not plan or anticipate any other change to the fund balance. However, in previous years actual revenue has exceeded the budget and actual expenditures have been less than the budget. Similar experiences are likely in FY2010 and this fund balance should grow even in the absence of any deliberate budget plan to make a contribution to the fund balance. If this fund balance does grow the city council may decide to use the growth for additional resource to finance an amended FY2011 budget.

In the Capital Projects Fund any unspent appropriations lapse into the ending fund balance and are re-budgeted in the succeeding year to complete projects.

#### EMPLOYEE BENEFITS FUND

Personnel policies allow employees to accrue amounts of paid time off (PTO) a proportion of which will eventually vest and be paid to the employee upon retirement or separation from employment. The city council desires to accumulate a fund as these benefits are earned by employees that will assure that there are funds available to satisfy this accrued obligation when it is due. Accordingly there has been created an Employee Benefits Fund (an Internal Service Fund) to which the General Fund will make payments as the PTO is accrued each year. This Employee Benefits Fund will accumulate the funds necessary to pay the PTO obligation when it is due. Included in this document is a budget for the Employee Benefits Fund. Utah law does not require that this budget be formally adopted.

#### CONCLUSION

I'm pleased to present this revised FY2010 and adopted FY2011 budget to you. I thank the Mayor, Council, and City Manager for their interest and support guiding the preparation of this budget document, and each department director for their input and cooperation in the development of this budget.

Steve L. Fawcett  
Budget Officer



## **FY 2010 – 11 OPERATING AND CAPITAL BUDGET**

General Fund						
Description	2006-07 Year Actual	2007-08 Year Actual	2008-09 Year Actual	2009-10 Amended Budget	2010-11 Adopted Budget	2010 to 11 Budget Change
<b>REVENUES</b>						
<b>TAXES</b>						
Real Property Taxes	6,399,642	6,475,443	6,408,994	6,400,000	6,445,912	0.72%
Prior year property taxes					54,088	
General Sales and Use Taxes	5,528,612	5,378,470	4,819,775	4,160,232	3,900,000	-6.26%
E911 Emergency Telephone Fees	110,926	200,696	232,723	204,000	204,000	0.00%
Fee-In-Lieu of Property Taxes	535,812	505,430	505,711	500,000	490,951	-1.81%
Franchise Taxes - Cable TV	214,766	235,671	250,660	245,040	254,000	3.66%
Innkeeper Tax	38,874	35,871	27,902	25,000	18,000	-28.00%
<b>Total Taxes</b>	<b>12,828,632</b>	<b>12,831,581</b>	<b>12,245,765</b>	<b>11,534,272</b>	<b>11,366,951</b>	-1.45%
<b>LICENSES AND PERMITS</b>						
Business Licenses and Permits	227,141	265,011	242,367	250,000	250,000	0.00%
Buildings, Structures and Equipment	402,642	347,764	165,486	250,000	200,000	-20.00%
Performance Bonds - Forfeited	1,623	18,139	3,043	0	0	0.00%
Road Cut Fees	62,699	70,091	49,138	60,000	60,000	0.00%
Animal Licenses	0	2,116	12,160	12,000	6,000	-50.00%
<b>Total Licenses and Permits</b>	<b>694,105</b>	<b>703,121</b>	<b>472,194</b>	<b>572,000</b>	<b>516,000</b>	-9.79%
<b>INTERGOVERNMENTAL REVENUE</b>						
Federal Grants	250	65,000	55,898	114,369	65,000	-43.17%
Homeland Security Grant	17,478		10,825	80,000	0	-100.00%
Class C Roads	1,233,612	1,209,487	1,099,858	931,366	1,000,000	7.37%
Liquor Fund Allotment	29,926	39,738	33,563	40,000	40,000	0.00%
Local Grants	6,248	1,500	66,126	125,895	0	-100.00%
<b>Total Intergovernmental Revenues</b>	<b>1,287,514</b>	<b>1,315,725</b>	<b>1,266,270</b>	<b>1,291,630</b>	<b>1,105,000</b>	-14.45%
<b>CHARGES FOR SERVICE</b>						
Zoning and Sub-division Fees	82,547	85,438	164,376	50,000	66,000	32.00%
Sale of Maps and Publications	449	2,255	0	150	500	233.33%
<b>Total Charges for Services</b>	<b>82,996</b>	<b>87,693</b>	<b>164,376</b>	<b>50,150</b>	<b>66,500</b>	32.60%
<b>FINES AND FORFEITURES</b>						
Courts Fines	156,875	217,472	270,208	270,884	387,000	42.87%
<b>Total Fines and Forfeitures</b>	<b>156,875</b>	<b>217,472</b>	<b>270,208</b>	<b>270,884</b>	<b>387,000</b>	42.87%
<b>MISCELLANEOUS REVENUE</b>						
Interest Revenues	283,903	239,230	34,680	25,000	15,000	-40.00%
Miscellaneous Revenues	7,503	4,589	53,944	35,000	25,000	-28.57%
<b>Total Miscellaneous Revenue</b>	<b>291,406</b>	<b>243,819</b>	<b>88,624</b>	<b>60,000</b>	<b>40,000</b>	-33.33%

COTTONWOOD HEIGHTS General Fund (continued)						
Description	2006-07 Year Actual	2007-08 Year Actual	2008-09 Year Actual	2009-10 Amended Budget	2010-11 Adopted Budget	2010 to 11 Budget Change
<b>EXPENDITURES</b>						
<b>GENERAL GOVERNMENT</b>						
<b>LEGISLATIVE</b>						
Mayor & City Council	289,503	376,919	428,259	545,722	603,986	10.68%
Planning Commission	8,294	8,645	5,897	5,522	9,950	80.19%
Legislative Committees & Special Bodies	69,411	76,768	96,244	105,923	105,250	-0.64%
<b>Total Legislative</b>	<b>367,208</b>	<b>462,332</b>	<b>530,400</b>	<b>657,167</b>	<b>719,186</b>	9.44%
<b>JUDICIAL</b>						
Court, Prosecutor & Defender	102,806	225,908	221,483	215,000	252,000	17.21%
<b>Total Judicial</b>	<b>102,806</b>	<b>225,908</b>	<b>221,483</b>	<b>215,000</b>	<b>252,000</b>	17.21%
<b>EXECUTIVE &amp; GENERAL GOVERNMENT</b>						
City Manager & General Government	501,996	729,824	649,274	746,945	545,840	-26.92%
<b>Total Executive &amp; General Government</b>	<b>501,996</b>	<b>729,824</b>	<b>649,274</b>	<b>746,945</b>	<b>545,840</b>	-26.92%
<b>ADMINISTRATIVE OFFICES</b>						
Finance & Information Systems	129,503	153,760	213,639	182,371	296,316	62.48%
Attorney	161,944	184,737	161,084	185,375	185,375	0.00%
Treasurer/Budget Officer	72,456	80,220	73,971	101,658	0	-100.00%
Administrative Services/Recorder	95,684	112,493	280,530	302,342	305,653	1.10%
Elections	0	20,953	0	49,000	0	-100.00%
Business Licensing	68,506	50,101	60,845	64,776	0	-100.00%
<b>Total Administrative Offices</b>	<b>528,093</b>	<b>602,264</b>	<b>790,069</b>	<b>885,522</b>	<b>787,344</b>	-11.09%
<b>Total General Government</b>	<b>1,500,103</b>	<b>2,020,328</b>	<b>2,191,226</b>	<b>2,504,634</b>	<b>2,304,370</b>	-8.00%
<b>PUBLIC SAFETY</b>						
Police	3,446,480	3,877,803	5,239,683	4,579,225	4,605,105	0.57%
Fire	2,728,528	2,914,536	3,081,976	3,077,257	3,100,000	0.74%
Animal Control	170,396	93,324	0	0	0	0.00%
Ordinance Enforcement	0	141,877	161,897	159,929	148,897	-6.90%
<b>Total Public Safety</b>	<b>6,345,404</b>	<b>7,027,540</b>	<b>8,483,556</b>	<b>7,816,411</b>	<b>7,854,002</b>	0.48%
<b>HIGHWAYS AND PUBLIC IMPROVEMENTS</b>						
Public Works (non-Class C)	293,616	203,563	274,803	281,040	380,065	35.24%
Impact Fee Program	18,410	33,249	25,779	60,000	40,000	-33.33%
Class C Road Program	1,179,697	1,259,436	1,124,539	1,154,102	874,500	-24.23%
<b>Total Highways and Public Improvements</b>	<b>1,491,723</b>	<b>1,496,248</b>	<b>1,425,121</b>	<b>1,495,142</b>	<b>1,294,565</b>	-13.42%

OPERATING AND CAPITAL BUDGET

Description	COTTONWOOD HEIGHTS General Fund (continued)					
	2006-07 Year Actual	2007-08 Year Actual	2008-09 Year Actual	2009-10 Amended Budget	2010-11 Adopted Budget	2010 to 11 Budget Change
<b>COMMUNITY AND ECONOMIC DEVELOPMENT</b>						
Planning	557,319	585,263	491,823	521,594	499,649	-4.21%
Information Technology	62,745	217,411	0	126,500	93,421	-26.15%
<b>Total Community &amp; Economic Development</b>	<b>620,064</b>	<b>802,674</b>	<b>491,823</b>	<b>648,094</b>	<b>593,070</b>	-8.49%
<b>LEASE EXPENSE</b>						
Interest and Principal	11,069	10,302	0	194,200	250,975	29.24%
<b>Total Lease Expense</b>	<b>11,069</b>	<b>10,302</b>	<b>0</b>	<b>194,200</b>	<b>250,975</b>	100.00%
<b>OTHER &amp; INTERGOVERNMENTAL EXPENDITURES</b>						
Police Vehicles	0	0	1,074,912	0	1,199,662	100.00%
Transfers to CH Rec Base Ball Park	0	20,200	0	35,000	0	0.00%
<b>Total Intergovernmental Expenditures</b>	<b>0</b>	<b>20,200</b>	<b>1,074,912</b>	<b>35,000</b>	<b>1,199,662</b>	<b>1</b>
<b>TOTAL EXPENDITURES</b>	<b>9,968,363</b>	<b>11,377,292</b>	<b>13,666,638</b>	<b>12,693,481</b>	<b>13,496,644</b>	6.33%
<b>Excess (Deficit) of Revenues over Expenditures</b>	<b>5,373,165</b>	<b>4,022,119</b>	<b>840,798</b>	<b>1,085,455</b>	<b>(15,193)</b>	-101.40%
<b>OTHER FINANCING SOURCES (USES)</b>						
Use of Fund Balance						
Class C	174,279	253,555	223,950	222,737	154,102	-30.81%
General Fund	0	0	51,643	539,767	60,000	-88.88%
Reserved Impact Fees Beg Bal Appropriation	8,996	0	0	0	0	0.00%
Impact Fees - Current Year Collections	33,579	31,354	25,779	60,000	40,000	-33.33%
Proceeds from Capital Leases	0	0	826,985	0	1,199,662	0.00%
<b>Total Other Financing Sources</b>	<b>216,854</b>	<b>284,909</b>	<b>1,128,357</b>	<b>822,504</b>	<b>1,453,764</b>	76.75%
Transfers to Cap Improvement Fund	4,689,357	4,107,170	1,499,074	1,907,959	1,438,571	-24.60%
<b>Total Other Financing Uses</b>	<b>4,689,357</b>	<b>4,107,170</b>	<b>1,499,074</b>	<b>1,907,959</b>	<b>1,438,571</b>	-24.60%
<b>TOTAL OTHER SOURCES (USES)</b>	<b>(4,472,503)</b>	<b>(3,822,261)</b>	<b>(370,717)</b>	<b>(1,085,455)</b>	<b>15,193</b>	-101.40%
<b>Current Change in Fund Balance</b>	<b>900,662</b>	<b>199,858</b>	<b>470,081</b>	<b>0</b>	<b>0</b>	0.00%
<b>Beginning Restricted Fund Balance</b>	<b>588,746</b>	<b>769,971</b>	<b>725,372</b>	<b>688,947</b>	<b>682,676</b>	-0.91%
<b>Beginning Committed Fund Balance</b>	<b>0</b>	<b>166,195</b>	<b>210,794</b>	<b>178,746</b>	<b>136,535</b>	-23.62%
<b>Beginning Assigned Fund Balance</b>	<b>0</b>	<b>253,555</b>	<b>223,950</b>	<b>222,736</b>	<b>214,102</b>	-3.88%
<b>FUND BALANCE (Expected)</b>	<b>1,489,408</b>	<b>1,389,579</b>	<b>1,630,197</b>	<b>1,090,429</b>	<b>1,033,313</b>	-5.24%
<b>Fund Balance Detail</b>						
Assigned Fund Balance- Class C Rd	253,555	223,950	222,736	154,102	0	-100.00%
Assigned Fund Balance- Asset Forfeit.	0	0	0	60,000	0	-100.00%
Restricted Fund Balance (5%)	769,971	725,372	688,947	682,676	682,676	0.00%
Committed Fund Balance (1%)	166,195	210,794	178,746	136,535	136,535	0.00%
Undesignated Fund Balance	299,687	229,463	539,768	57,116	214,102	274.85%
	1,489,408	1,389,579	1,630,197	1,090,429	1,033,313	-5.24%

COTTONWOOD HEIGHTS						
Capital Projects Fund						
Description	2006-07 Year Actual	2007-08 Year Actual	2008-09 Year Actual	2009-10 Amended Budget	2010-11 Adopted Budget	2010 to 11 Budget Change
<b>REVENUES</b>						
State Government Grants	0	375,000	1,000,000	375,000	0	-100.00%
Federal Government Grants	0	0	0	185,683	500,000	169.28%
Local Government Grants	0	534,751	0	0	0	0.00%
Interest Revenues	172,233	276,202	152,808	150,000	150,000	0.00%
<b>TOTAL REVENUES</b>	<b>172,233</b>	<b>1,185,953</b>	<b>1,152,808</b>	<b>710,683</b>	<b>650,000</b>	<b>-8.54%</b>
<b>EXPENDITURES</b>						
Capital Plan Expenditures	2,451,387	0	0	0	0	0.00%
Pavement Maintenance	0	1,310,529	876,693	2,485,184	930,000	-62.58%
ADA Ramps	0	237,226	133,746	100,000	75,000	-25.00%
FT Union Level Course	0	68,435	94,170	145,830	0	-100.00%
1495 Intersection Improvements	0	26,229	0	0	0	0.00%
Infrastructure Mapping	0	4,148	16,556	25,000	200,000	700.00%
Bus Bench Installation	0	16	23,316	7,000	0	-100.00%
Traffic Calming	0	87,327	66,029	75,000	75,000	0.00%
Timberline Trailhead	0	0	0	206,488	0	-100.00%
Storm Drain Improvements	0	11,201	113,750	354,654	145,000	-59.12%
Caballero Storm Drain	0	35,192	58,667	0	0	0.00%
Reindeer Storm Drain	0	43,922	226,338	0	0	0.00%
Cross Gutter Replacement	0	173,244	46,437	50,000	50,000	0.00%
Big Cottonwood Canyon Trail	0	161,585	840,648	743,920	575,000	-22.71%
Parks, Trail and Open Space	686,242	50,027	187,033	0	0	0.00%
Traffic Signal Upgrades	0	0	48,949	35,000	30,000	-14.29%
Street Lighting Program	0	0	27,605	28,800	50,000	73.61%
Bridge Rehabilitation	0	0	34,383	0	0	0.00%
Danish Road Project	0	0	37,395	0	0	0.00%
Transportation Plan Update	0	0	38,963	0	0	0.00%
Storm Water Plan Update	0	0	5,833	24,168	15,000	-37.93%
FT Union Timing Study	0	0	42,327	0	0	0.00%
Storm Drain Cleaning & Maintenance	0	0	13,512	193,022	0	-100.00%
Park Improvements	0	0	47,710	102,290	10,500	-89.74%
Sidewalk Replacement	0	0	68,981	100,000	50,000	-50.00%
3000 East Reconstruction	0	0	0	25,779	0	-100.00%
Park Center Lighting	0	0	0	148,800	0	-100.00%
Clean Vehicle Fuel	0	0	0	29,595	0	-100.00%
Street Sign Upgrades	0	0	0	0	10,000	100.00%
Union Park Gateway Study	0	0	0	0	10,000	100.00%
Highland Drive Landscaping	0	0	0	0	45,000	100.00%
Miscellaneous Small Projects	0	6,101	198,961	220,646	300,000	35.96%
City Center and Parks	0	0	0	0	4,155,784	100.00%
<b>TOTAL EXPENDITURES</b>	<b>3,137,629</b>	<b>2,215,182</b>	<b>3,248,002</b>	<b>5,101,176</b>	<b>6,726,284</b>	<b>31.86%</b>
<b>OTHER FINANCING SOURCES</b>						
Transfers from General Fund	4,689,357	4,107,170	1,499,074	1,907,959	1,438,571	-24.60%
Unreserved Fund Balance	4,055,063	5,779,024	8,856,965	8,260,844	5,778,310	-30.05%
Appropriated						
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>8,744,420</b>	<b>9,886,194</b>	<b>10,356,039</b>	<b>10,168,803</b>	<b>7,216,881</b>	<b>-29.03%</b>
Transfer to restricted fund balance						
Transfer to Reserve for City Center & Parks	0	0	0	4,637,713	0	-100.00%
<b>TOTAL OTHER FINANCING USES</b>						
<b>UNRESTRICTED FUND BALANCE</b>	<b>5,779,024</b>	<b>8,856,965</b>	<b>8,260,845</b>	<b>5,778,310</b>	<b>1,140,597</b>	<b>-80.26%</b>

COTTONWOOD HEIGHTS						
Employee Benefits Fund (an Internal Service Fund)						
Description	2006-07 Year Actual	2007-08 Year Actual	2008-09 Year Actual	2009-10 Amended Budget	2010-11 Adopted Budget	2010 to 11 Budget Change
<b>REVENUE AND OTHER SOURCES</b>						
Charges for Employee Benefits	10,461	21,002	77,027	103,813	103,900	0.08%
Interest Revenue	815	1,120	943	1,500	2,500	66.67%
Total Revenue	11,276	22,122	77,970	105,313	106,400	1.03%
<b>EXPENSES AND OTHER USES</b>						
Employee Benefits	11,276	22,122	77,970	105,313	106,400	1.03%
Total Expense	11,276	22,122	77,970	105,313	106,400	1.03%
<b>NET ASSETS</b>						
Net Assets Beginning	12,299	23,575	45,697	123,667	228,980	85.16%
<b>Net Assets Ending</b>	<b>23,575</b>	<b>45,697</b>	<b>123,667</b>	<b>228,980</b>	<b>335,380</b>	<b>46.47%</b>
Expected Current Year-end Liability Balance	23,575	45,697	123,667	228,980	335,380	46.47%



OPERATING AND CAPITAL BUDGET  
GENERAL FUND SUMMARY OF KEY CHANGES

Description	FTE	2010 Revised Budget	2011 Adjustments	2011 BUDGET
<b>REVENUE</b>				
<b>TAXES</b>				
Property Taxes		6,400,000	100,000	6,500,000
General Sales & Use Taxes		4,160,232	-260,232	3,900,000
Emergency Services Tele Chg		204,000		204,000
MV Fee-In-Lieu of Personal Property Tax		500,000	-9,049	490,951
Franchise Taxes		245,040	8,960	254,000
Transient Room Tax		25,000	-7,000	18,000
Penalty and Interest		0		0
<b>TOTAL TAXES</b>		<b>11,534,272</b>	<b>-167,321</b>	<b>11,366,951</b>
<b>LICENSES AND PERMITS</b>				
Commercial Business License Administration Fees		250,000		250,000
Building Structures and Equipment		250,000	-50,000	200,000
Animal Licenses		12,000	-6,000	6,000
Road Cut Permits & Fees		60,000		60,000
<b>TOTAL LICENSES AND PERMITS</b>		<b>572,000</b>	<b>-56,000</b>	<b>516,000</b>
<b>INTERGOVERNMENTAL REVENUE</b>				
Federal Government Grant - CDBG		114,369	-49,369	65,000
Homeland Security Grant		80,000	-80,000	0
Asset Forfeitures		60,000	-60,000	0
Justice Assistance Grant		10,000	-10,000	0
Crme Victim Assistance Grant		24,354	-24,354	0
Highway Safety DUI Grant		10,000	-10,000	0
State Shared - Class C Road Funds		931,366	68,634	1,000,000
State Shared - Liquor Fund Allotment		40,000		40,000
Local Governments Grants		1,915	-1,915	0
Local Operating Grants		14,626	-14,626	0
ZAAP Grant - Arts Council		5,000	-5,000	0
<b>TOTAL INTERGOVERNMENTAL</b>		<b>1,291,630</b>	<b>-186,630</b>	<b>1,105,000</b>
<b>CHARGES FOR SERVICES</b>				
Zoning and Subdivision Services		50,000	16,000	66,000
Maps and Publications Sales		150	350	500
<b>TOTAL CHARGES FOR SERVICES</b>		<b>50,150</b>	<b>16,350</b>	<b>66,500</b>

OPERATING AND CAPITAL BUDGET  
GENERAL FUND SUMMARY OF KEY CHANGES

Description	FTE	2010 Revised Budget	2011 Adjustments	2011 BUDGET
<b>FINES AND FORFEITURES</b>				
Court Fines		270,884	116,116	387,000
Forfeiture of Performance Bonds		0	-0	0
<b>TOTAL FINES AND FORFEITURES</b>		<b>270,884</b>	<b>116,116</b>	<b>387,000</b>
<b>MISCELLANEOUS REVENUE</b>				
Interest Revenues		25,000	-10,000	15,000
Total Interest Income		25,000	-10,000	15,000
Accident Report Fees			5,000	5,000
Sundry Revenues		35,000	-15,000	20,000
Total Sundry and Miscellaneous		35,000	-10,000	25,000
<b>TOTAL MISCELLANEOUS REVENUE</b>		<b>60,000</b>	<b>-20,000</b>	<b>40,000</b>
<b>TOTAL REVENUE</b>		<b>13,778,936</b>	<b>-297,485</b>	<b>13,481,451</b>
<b>OTHER SOURCES</b>				
<b>Beginning Balances</b>				
Beginning Fund Balance Appropriated		539,767	-539,767	0
Asset Forfeiture Account Fund Balance Appropriated		0	60,000	60,000
Class C Road Funds Beginning Balance Appropriated		222,737	-68,635	154,102
Total Appropriated Fund Balance		762,504	-548,402	214,102
<b>Proceeds from Capital Leases*</b>				
Proceeds from Capital Leases		0	1,199,662	1,199,662
Total Bonding/Lease Proceeds		0	1,199,662	1,199,662
<b>Impact Fees-Current Year Collections</b>				
Impact Fees - Storm Water		30,000	-10,000	20,000
Impact Fees - Transportation		30,000	-10,000	20,000
Total Impact Fees		60,000	-20,000	40,000
<b>TOTAL OTHER SOURCES</b>		<b>822,504</b>	<b>631,260</b>	<b>1,453,764</b>
<b>TOTAL REVENUE AND OTHER SOURCES AVAILABLE</b>		<b>14,601,440</b>	<b>333,775</b>	<b>14,935,215</b>

\*Cottonwood Heights leases its Public Safety vehicles through a lease/buy back program. This is the budget for the lease proceeds that will be used to pay the vendor for the vehicles.

OPERATING AND CAPITAL BUDGET  
GENERAL FUND SUMMARY OF KEY CHANGES

Description	FTE	2010 Revised Budget	2011 Adjustments	2011 BUDGET
<b>EXPENDITURES:</b>				
<b>GENERAL GOVERNMENT</b>				
<b>LEGISLATIVE</b>				
<b>Mayor and City Council</b>				
Salaries and Wages	5.00	72,815		
Miscellaneous adjustments / categorization			-480	
Compensation adjustments			1,953	
				<b>74,288</b>
Benefits		16,849		
Miscellaneous adjustments / categorization			-468	
Compensation adjustments benefits			422	
Legislative mandated retirement rate increase			1,237	
				<b>18,040</b>
Materials and Supplies		26,728		
Miscellaneous adjustments / categorization			0	
				<b>26,728</b>
Charges for Services		429,330		
Miscellaneous adjustments / categorization			1,072	
Public Information - printed media			9,800	
Washington D.C. lobbyist			48,000	
Subscriptions and memberships			-3,272	
				<b>484,930</b>
<b>total mayor and city council</b>	<b>5.00</b>	<b>545,722</b>	<b>58,264</b>	<b>603,986</b>
<b>Planning Commission</b>				
Materials and Supplies	0.00	2,750		
Miscellaneous adjustments / categorization			0	
				<b>2,750</b>
Charges for Services		2,772		
Commission stipend and meeting expenses			4,428	
				<b>7,200</b>
<b>total planning commission</b>	<b>0.00</b>	<b>5,522</b>	<b>4,428</b>	<b>9,950</b>
<b>Legislative Committees and Special Bodies</b>				
Charges for Services	0.00	105,923		
Miscellaneous adjustments / categorization			10,777	
CWH Recreation Center sponsorships moved from CIP-Parks			11,500	
Event Coordinator moved to Administrative Services			-22,950	
				<b>105,250</b>
<b>total legislative committees and special bodies</b>	<b>0.00</b>	<b>105,923</b>	<b>-673</b>	<b>105,250</b>
<b>TOTAL LEGISLATIVE</b>	<b>5.00</b>	<b>657,167</b>	<b>62,019</b>	<b>719,186</b>

OPERATING AND CAPITAL BUDGET  
GENERAL FUND SUMMARY OF KEY CHANGES

Description	FTE	2010 Revised Budget	2011 Adjustments	2011 BUDGET
<b>JUDICIAL</b>				
<b>Court, Prosecutor and Defender</b>	0.00			
Charges for Services		215,000		
Miscellaneous adjustments / categorization			37,000	
				252,000
<b>TOTAL JUDICIAL</b>	<b>0.00</b>	<b>215,000</b>	<b>37,000</b>	<b>252,000</b>
<b>EXECUTIVE AND GENERAL</b>				
<b>City Manager</b>	2.50			
Salaries and Wages		244,624		
Miscellaneous adjustments / categorization			-7,532	
Market adjustment			13,681	
Citywide discretionary compensation			17,000	
Deputy Director position eliminated	-1.00		-85,656	
				182,117
Benefits		82,641		
Miscellaneous adjustments / categorization	0.25		11,618	
Market adjustment			1,126	
Legislative mandated retirement rate increase			2,563	
Dental insurance rates			47	
Deputy Director position eliminated - benefits			-32,124	
				65,871
Materials and Supplies		64,000		
Miscellaneous adjustments / categorization			3,200	
Meeting expenses			-8,000	
				59,200
Charges for Services		254,863		
Miscellaneous adjustments / categorization			-15,483	
Appreciation and hosting			-7,000	
				232,380
Capital Outlay		100,817		
Miscellaneous adjustments / categorization			-14,545	
Federal Net Guard grant			-80,000	
				6,272
<b>total city manager</b>	<b>1.75</b>	<b>746,945</b>	<b>-201,105</b>	<b>545,840</b>
<b>TOTAL EXECUTIVE</b>	<b>1.75</b>	<b>746,945</b>	<b>-201,105</b>	<b>545,840</b>

OPERATING AND CAPITAL BUDGET  
GENERAL FUND SUMMARY OF KEY CHANGES

Description	FTE	2010 Revised Budget	2011 Adjustments	2011 BUDGET
<b>ADMINISTRATIVE OFFICES</b>				
<b>Finance (includes treasurer's office)</b>	<b>2.88</b>			
Salaries and Wages		212,628		
Miscellaneous adjustments / categorization	0.12		-16,828	
Market adjustment			3,000	
Cost of living adjustment			1,013	
Reorganization			10,400	
				<b>210,213</b>
Benefits		64,700		
Miscellaneous adjustments / categorization			-9,821	
Market adjustment			2,061	
Cost of living adjustment			221	
Reorganization			17,163	
Legislative mandated retirement rate increase			2,011	
Adjustment for post retired employee rates			-34	
Dental insurance rates			42	
				<b>76,343</b>
Materials and Supples		1,460		
Subscriptions and memberships			300	
				<b>1,760</b>
Charges for Services		5,241		
Miscellaneous adjustments / categorization			759	
Training and seminars			2,000	
				<b>8,000</b>
<b>total finance</b>	<b>3.00</b>	<b>284,029</b>	<b>12,287</b>	<b>296,316</b>
<b>City Attorney</b>				
Charges for Services	0.00	185,375		
Miscellaneous adjustments / categorization			0	
				<b>185,375</b>
<b>total attorney</b>	<b>0.00</b>	<b>185,375</b>	<b>0</b>	<b>185,375</b>

OPERATING AND CAPITAL BUDGET  
GENERAL FUND SUMMARY OF KEY CHANGES

Description	FTE	2010 Revised Budget	2011 Adjustments	2011 BUDGET
<b>Administrative Services (includes Business Lic)</b>	5.14			
Salaries and Wages		261,810		
Miscellaneous adjustments / categorization	-0.12		-31,176	
Market adjustment			12,114	
Department reorganization				
human resource generalist to hr benefits specialist	-0.50		-41,829	
front office reconfiguration	-0.14		-17,189	
events coordinator moved from Leg.Comm/Spec. Bod.	0.48		22,950	
				206,680
Benefits		81,854		
Miscellaneous adjustments / categorization			-3,179	
Market adjustment			4,479	
Legislative mandated retirement rate increase			3,647	
Dental insurance rates			126	
Department reorganization			-11,394	
				75,533
Materials and Supplies		2,740		
Miscellaneous adjustments / categorization			0	
				2,740
Charges for Services		20,714		
Miscellaneous adjustments / categorization			-14	
				20,700
<b>administrative services</b>	<b>4.86</b>	<b>367,118</b>	<b>-61,465</b>	<b>305,653</b>
<b>Elections</b>	0.00			
Charges for Services		49,000		
No election to be held in FY2011			-49,000	
				0
<b>total elections</b>	<b>0.00</b>	<b>49,000</b>	<b>-49,000</b>	<b>0</b>
<b>TOTAL ADMINISTRATIVE OFFICES</b>	<b>7.86</b>	<b>885,522</b>	<b>-98,178</b>	<b>787,344</b>
<b>TOTAL GENERAL GOVERNMENT</b>	<b>14.61</b>	<b>2,504,634</b>	<b>-200,264</b>	<b>2,304,370</b>

OPERATING AND CAPITAL BUDGET  
GENERAL FUND SUMMARY OF KEY CHANGES

Description	FTE	2010 Revised Budget	2011 Adjustments	2011 BUDGET
<b>PUBLIC SAFETY</b>				
<b>Police</b>	43.25			
Salaries and Wages		2,426,154		
Miscellaneous adjustments / categorization	1.50		2,091	
Market adjustment			9,999	
Cost of living adjustment			31,690	
Support specialist to full time at mid year	0.50		7,644	
Sworn overtime			20,200	
Employee one time bonus			-51,000	
Drug seizure funded overtime			60,000	
				<b>2,506,778</b>
Benefits		1,221,923		
Miscellaneous adjustments / categorization			-12,159	
Market adjustment			3,314	
Cost of living adjustment			12,877	
Legislative mandated retirement rate increase			26,774	
Dental insurance rates			2,890	
Support specialist to full time at mid year			8,889	
Adjustment for post retired employee rates			-5,203	
				<b>1,259,305</b>
Materials and Supplies		293,700		
Miscellaneous adjustments / categorization			2,000	
Police supplies and ammunition			9,000	
Computer software and components			-6,000	
Vehicle repairs, tires			-25,200	
				<b>273,500</b>
Charges for Services		605,915		
Miscellaneous adjustments / categorization			13,407	
Police firearms and specialty equipment			-16,800	
Training and seminars			-5,000	
Drug seizure funds reclassified as overtime			-60,000	
				<b>537,522</b>
Capital Outlay		31,533		
Miscellaneous adjustments / categorization			-3,533	
				<b>28,000</b>
<b>TOTAL POLICE</b>	<b>45.25</b>	<b>4,579,225</b>	<b>25,880</b>	<b>4,605,105</b>
<b>FIRE</b>	0.00			
Charges for Services	0.00	3,077,257		
Miscellaneous adjustments / categorization			22,743	
				<b>3,100,000</b>
<b>TOTAL FIRE</b>	<b>0.00</b>	<b>3,077,257</b>	<b>22,743</b>	<b>3,100,000</b>

OPERATING AND CAPITAL BUDGET  
 GENERAL FUND SUMMARY OF KEY CHANGES

Description	FTE	2010 Revised Budget	2011 Adjustments	2011 BUDGET
<b>ORDINANCE ENFORCEMENT</b>	2.00			
Salaries and Wages		94,020		
Miscellaneous adjustments / categorization			-6,764	
Cost of living adjustment			1,143	
				<b>88,399</b>
Benefits		46,009		
Miscellaneous adjustments / categorization			-7,171	
Cost of living adjustment			189	
Legislative mandated retirement rate increase			1,447	
Dental insurance rates			107	
Adjustment for post retired employee rates			17	
				<b>40,598</b>
Materials and Supples		7,225		
Miscellaneous adjustments / categorization			-925	
				<b>6,300</b>
Charges for Services		12,675		
Miscellaneous adjustments / categorization			925	
				<b>13,600</b>
<b>TOTAL ORDINANCE ENFORCEMENT</b>	<b>2.00</b>	<b>159,929</b>	<b>-11,032</b>	<b>148,897</b>
<b>TOTAL PUBLIC SAFETY</b>	<b>47.25</b>	<b>7,816,411</b>	<b>37,591</b>	<b>7,854,002</b>



OPERATING AND CAPITAL BUDGET  
GENERAL FUND SUMMARY OF KEY CHANGES

Description	FTE	2010 Revised Budget	2011 Adjustments	2011 BUDGET
<b>HIGHWAYS AND PUBLIC IMPROVEMENTS</b>				
<b>Public Works (Non Class C)</b>	2.00			
Salaries and Wages		93,771		
Miscellaneous adjustments / categorization			-3,787	
Market adjustment			9,871	
Cost of living adjustment			504	
PW Inspector-new	1.00		45,000	
				<b>145,359</b>
Benefits		37,369		
Miscellaneous adjustments / categorization			-4,224	
Market adjustment			1,763	
Cost of living adjustment			90	
PW Inspector-new			22,660	
Legislative mandated retirement rate increase			2,234	
Dental insurance rates			1,914	
				<b>61,806</b>
Materials and Supplies		7,000		
Miscellaneous adjustments / categorization			0	
				<b>7,000</b>
Charges for Services		142,900		
Miscellaneous adjustments / categorization			0	
Park Maintenance shifted from CIP			23,000	
				<b>165,900</b>
<b>TOTAL PUBLIC WORKS (NON CLASS C)</b>	<b>3.00</b>	<b>281,040</b>	<b>99,025</b>	<b>380,065</b>
<b>Impact Fee Program</b>	0.00			
Capital Outlay		60,000		
Miscellaneous adjustments / categorization			-20,000	
				<b>40,000</b>
<b>TOTAL IMPACT FEE PROGRAM</b>	<b>0.00</b>	<b>60,000</b>	<b>-20,000</b>	<b>40,000</b>
<b>Class C Road Program</b>	0.00			
Materials and Supplies		144,500		
Miscellaneous adjustments / categorization			0	
				<b>144,500</b>
Charges for Services		1,009,602		
Adjustments to county contract / Class C shifted to CIP			-279,602	
				<b>730,000</b>
<b>TOTAL CLASS C ROAD PROGRAM</b>	<b>0.00</b>	<b>1,154,102</b>	<b>-279,602</b>	<b>874,500</b>
<b>TOTAL HIGHWAYS AND PUBLIC IMPROVEMENTS</b>	<b>3.00</b>	<b>1,495,142</b>	<b>-200,577</b>	<b>1,294,565</b>

OPERATING AND CAPITAL BUDGET  
GENERAL FUND SUMMARY OF KEY CHANGES

Description	FTE	2010 Revised Budget	2011 Adjustments	2011 BUDGET
<b>COMMUNITY AND ECONOMIC DEVELOPMENT</b>				
<b>Planning</b>	<b>3.15</b>			
Salaries and Wages		166,603		
Miscellaneous adjustments / categorization	-0.15		-1,116	
Market adjustment			8,002	
Cost of living adjustment			695	
Planning technician added	1.00		33,280	
				<b>207,464</b>
Benefits		74,463		
Miscellaneous adjustments / categorization			-10,163	
Market adjustment			6,014	
Cost of living adjustment			140	
Planning technician added			19,506	
Legislative mandated retirement rate increase			4,471	
Dental insurance rates			183	
Adjustment for post retired employee rates			21	
				<b>94,635</b>
Materials and Supples		7,500		
Miscellaneous adjustments / categorization			750	
Membership in Economic Development Corporation of Utah			11,000	
				<b>19,250</b>
Charges for Services		273,028		
Miscellaneous adjustments / categorization			-8,559	
Public notices			10,000	
Engineering fees			-96,169	
				<b>178,300</b>
<b>TOTAL PLANNING</b>	<b>4.00</b>	<b>521,594</b>	<b>-21,945</b>	<b>499,649</b>
<b>Data Processing</b>	<b>0.00</b>			
Materials and Supples		102,000		
Computer software			-33,079	
				<b>68,921</b>
Charges for Services		24,500		
Miscellaneous adjustments / categorization			0	
				<b>24,500</b>
<b>total data processing</b>	<b>0.00</b>	<b>126,500</b>	<b>-33,079</b>	<b>93,421</b>
<b>TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT</b>	<b>4.00</b>	<b>648,094</b>	<b>-55,024</b>	<b>593,070</b>

OPERATING AND CAPITAL BUDGET  
GENERAL FUND SUMMARY OF KEY CHANGES

Description	FTE	2010 Revised Budget	2011 Adjustments	2011 BUDGET
<b>LEASE EXPENSE</b>	<b>0.00</b>			
<b>Interest and Principal</b>				
Debt Service Principal Payments		194,200		
New police vehicle lease			56,775	
				250,975
<b>TOTAL INTEREST AND PRINCIPAL</b>	<b>0.00</b>	<b>194,200</b>	<b>56,775</b>	<b>250,975</b>
<b>TOTAL LEASE EXPENSE</b>	<b>0.00</b>	<b>194,200</b>	<b>56,775</b>	<b>250,975</b>
<b>OTHER USES</b>				
<b>OTHER</b>	<b>0.00</b>			
Police Vehicles		0		
New police vehicle lease (offset by lease proceeds)			1,199,662	
				1,199,662
Cottonwood Heights Recreation Center	<b>0.00</b>	35,000		
			-35,000	
				0
<b>Total Other</b>	<b>0.00</b>	<b>35,000</b>	<b>1,164,662</b>	<b>1,199,662</b>
<b>INTERGOVERNMENTAL EXPENDITURES</b>	<b>0.00</b>			
<b>Transfers</b>				
Transfers to Capital Improvements Fund		1,907,959		
Adjustments for fy11			-748,990	
transfer of gf class c road funds			279,602	
				1,438,571
<b>Total Transfers to Capital Improvements Fund</b>	<b>0.00</b>	<b>1,907,959</b>	<b>-469,388</b>	<b>1,438,571</b>
<b>TOTAL OTHER USES</b>	<b>0.00</b>	<b>1,942,959</b>	<b>695,274</b>	<b>2,638,233</b>
<b>TOTAL EXPENDITURES AND OTHER USES</b>	<b>68.86</b>	<b>14,601,440</b>	<b>333,775</b>	<b>14,935,215</b>
<b>REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES (GAP)</b>		<b>0</b>	<b>0</b>	<b>0</b>

OPERATING AND CAPITAL BUDGET  
CAPITAL IMPROVEMENTS FUND SUMMARY OF KEY CHANGES

Description	FTE	2010 Revised Budget	2011 Adjustments	2011 BUDGET
<b>CIP</b>				
<b>REVENUE</b>				
Energy Efficiency Conservation BG		145,800	-145,800	0
Federal Government Grant - CDBG		39,883	460,117	500,000
State Government Grants		375,000	-375,000	0
Contribution from General Fund Class C Road Program		0	279,602	279,602
Interest Revenues		150,000	0	150,000
Contribution from General Fund		1,907,959	-748,990	1,158,969
Beg Capital Projects Fund Bal to be Appropriated		8,260,844	-8,260,844	0
Capital Projects Fund Bal to be Appropriated			4,637,713	4,637,713
<b>TOTAL SOURCES</b>		<b>10,879,486</b>	<b>4,153,202</b>	<b>6,726,284</b>
<b>PROJECT EXPENDITURES</b>				
Transfer to Reserve for City Center & Parks		4,637,713	-4,637,713	0
Capital Project - Pavement Management		2,485,184	-1,555,184	930,000
Capital Projects - ADA Ramps		100,000	-25,000	75,000
Ft Union Level Course		145,830	-145,830	0
Infrastructure Mapping Project	1.20	25,000	175,000	200,000
Bus Stop Improvements		7,000	-7,000	0
Traffic Calming Project		75,000	0	75,000
Capital Projects - Storm Drain Improvements		354,654	-209,654	145,000
Timberline Trail Head		206,488	-206,488	0
Cross Gutter Replacements		50,000	0	50,000
County Land Grant Capital		0	0	0
Big Cottonwood Canyon Trail		668,920	-93,920	575,000
Parks and Trails Capital Projects		75,000	-75,000	0
Traffic Signal Upgrades		35,000	-5,000	30,000
Street Lights - Capital Projects		28,800	21,200	50,000
Bridge Rehabilitation Capital Projects		0	0	0
Danish Road Capital Project		0	0	0
Transportation Plan update		0	0	0
Storm Water Plan update		24,168	-9,168	15,000
Ft Union Timing Study Capital		0	0	0
Storm Drain Cleaning EPA Phase II		193,022	-193,022	0
Park Improvements		102,290	-91,790	10,500
Sidewalk Replacement		100,000	-50,000	50,000
Clean Fuel Vehicle Project		29,595	-29,595	0
300 East Reconstruction		25,779	-25,779	0
Park Center Dr Lighting		148,800	-148,800	0
Street Sign Upgrades		0	10,000	10,000
Union Park Gateway Study		0	10,000	10,000
Highland Drive Landscaping		0	45,000	45,000
Miscellaneous Small Capital Projects		220,646	79,354	300,000
City Center and Parks		0	4,155,784	4,155,784
<b>TOTAL USES</b>	<b>1.20</b>	<b>9,738,889</b>	<b>-3,012,605</b>	<b>6,726,284</b>
<b>TOTAL SOURCES OVER TOTAL USES (BUDGET GAP)</b>		<b>1,140,597</b>	<b>1,140,597</b>	<b>0</b>

CAPITAL AND OPERATING BUDGET  
 EMPLOYEE BENEFITS FUND SUMMARY OF KEY CHANGES

Description	FTE	2010 Revised Budget	2011 Adjustments	2011 BUDGET
<b>EMPLOYEE BENEFITS FUND</b>				
<b>REVENUE</b>				
Charges for Employee Benefits		103,900	0	103,900
Interest Revenue		2,500	0	2,500
<b>TOTAL REVENUE</b>		<b>106,400</b>	<b>0</b>	<b>106,400</b>
<b>EXPENDITURES</b>				
Employee Benefits		106,400	0	106,400
<b>TOTAL EXPENSE</b>		<b>106,400</b>	<b>0</b>	<b>106,400</b>
<b>NET ASSETS</b>				
Net Assets Beginning		228,980		228,980
<b><i>Net Assets Ending</i></b>		<b>335,380</b>		<b>335,380</b>
Expected Current Year-end Liability Balance		<b>335,380</b>		<b>335,380</b>



# **POLICIES AND PROCESSES**

## **FINANCIAL POLICIES AND GOALS**

The goal the city hopes to achieve through the implementation of these policies is to demonstrate to citizens and other interested parties that the city takes seriously the responsibility to carefully account for public funds, to wisely manage finances and to plan adequate funding of services desired by our citizens. The watchwords of our financial management include integrity, prudence, stewardship, planning, accountability, and full disclosure.

### **1. Operating Budget Policies**

- The budget for each governmental fund will be balanced, which means appropriations will not exceed estimated expendable revenue.
- The city will cover current expenditures with current revenues. The city will avoid budgetary procedures that cover current expenditures at the expense of meeting future years' expenditures.
- The budget will provide for adequate maintenance of capital facilities and for the orderly replacement of equipment.
- The city will maintain an interactive system of checking budget balances prior to making spending commitments.
- The city will prepare monthly reports comparing actual revenues and expenditures to budgeted amounts.
- Where possible the city will integrate performance measurement and productivity indicators with the budget.

### **2. Capital Projects Budget Policies**

- The city will develop and administer a five year plan for capital projects and informally update it annually or track compliance to plan annually.
- The city will enact an annual capital budget calculated to meet the multi-year Capital Improvement Plan.
- The city will coordinate development of the capital project budget with the operating budget. Future operating costs associated with new capital projects will be projected and included in operating budgets.
- The city will prioritize maintenance of all assets at a level adequate to protect the city's capital investment and to minimize future maintenance and replacement costs.
- The estimated cost and potential funding sources for each capital project proposal will be identified before it is submitted to the Mayor and City Council for approval.
- The city will identify the least costly financing method for all new capital projects.

### **3. Debt Management Policies**

- The city will confine long-term borrowing to capital projects and purchases of equipment.
- When the city finances capital projects by issuing bonds, it will pay back the bonds within a period not to exceed the expected useful life of the asset acquired.
- The city will not use long-term debt for current operations.
- The city will meet all debt service obligations when due.
- The city will retire tax and revenue anticipation debt annually.



#### **4. Revenue Estimation Policies**

- The city budget official will estimate annual revenues by an objective, analytical process. The city will not include revenue in the budget that cannot be verified with documentation of its source and amount.

#### **5. Fund Balance Policy**

- In order to maintain and protect the long term financial capacity of the city, total fund balance in the General Fund will be built up over several years to achieve a balance of 6% of total General Fund expenditures and, once achieved, be maintained at a level no lower than 6%.

#### **6. Accounting, Auditing, and Financial Reporting Policies**

- The accounting system will report financial information on a basis consistent with Generally Accepted Accounting Principals.
- Regular monthly and annual financial reports will present a summary of financial activity to the city council and citizens.
- An independent certified public accounting firm will be selected by the Mayor and City Council to perform an annual audit; and will publicly issue their opinion on the city's financial statements.

### **FUND BALANCE**

The City reports the difference between assets and liabilities in governmental funds as fund balance and further segregates fund balance as nonspendable, restricted, committed, assigned and unassigned. Unassigned fund balance in governmental funds is the City's measure of current available financial resources.

### **BASIS OF MEASURING AVAILABLE REVENUE AND EXPENDITURES**

#### **GOVERNMENTAL FUNDS**

Transactions or events may take place in one fiscal year and result in cash receipts or payments in either the same fiscal year or another fiscal year. Accounting for and reporting a transaction in the fiscal year when a cash receipt or payment is made is called cash basis accounting. Accounting for the transaction in the fiscal year when the event takes place regardless of when cash is received or payment is made is called accrual or accrual basis of accounting. The city recognizes revenue and expenditures for both budgeting and audited financial reporting purposes in the fiscal year when the underlying event takes place. This would generally be described as an accrual measurement basis. However, there are some exceptions to this general accrual measurement basis, and when these exceptions are considered the budgetary basis for the governmental funds is called the Modified Accrual Basis of Accounting. The exceptions to the accrual basis are as follows:

## REVENUE

The City includes in available revenue only revenue that will be collected in cash within one year following the close of the fiscal year, and in the case of property tax revenue only revenue that will be collected within 60 days of the close of the fiscal year.

## EXPENDITURES

The City includes Interest on long term debt as expenditure in the year it is due rather than as it accrues. Also, payments that will not be made within one year following the close of the fiscal year are not included in expenditures because of the current resources focus of these governmental funds.

The City does not include depreciation of its long term physical assets used in activities of the governmental funds as an expenditure of the funds. Purchases of long term physical assets are included as budgeted expenditures in the year purchased.

## PROPRIETARY FUND

In its proprietary fund, the Employee Benefits Fund (an Internal Service Fund) the city's budget measurement basis is accrual with no modifications.

## DEBT AND DEBT LIMITS

The city's debt limit is 4% of the fair market value of its taxable property and is estimated to be \$180 million.

On June 30, 2009 the city had the following long term debt:

Capital Lease for Police Fleet	\$ 826,985
Fully funded employee benefits payable (to be paid from the Employee Benefit Fund)	\$ 123,667
Total	\$ 950,652

In September of 2008 the City entered into a Long-term Capital lease to purchase the police fleet. The total debt service including interest for this lease is \$884,107. Payments were due on September 2, 2009 (\$194,200) and on September 2, 2010 (\$689,907). The City has a contract with the vendor who sold the fleet to the city that requires the vendor at the City's option to repurchase the fleet for \$690,100 on or before September 1, 2010, thus paying the debt in full.

As the 2008 lease expires a 2010 lease will be issued. The 2010 estimated capital lease payments are budgeted as lease expense in the FY2011 budget.

In July of 2010 the City will enter into a new Long-term Capital lease to purchase the new police fleet. The total estimated lease proceeds to pay the vendor is \$1,199,662. The FY2010 debt service payment is budgeted at \$250,975.

Cash is accumulated and available to pay the employee benefits payable in the Employee Benefit Fund (an Internal Service Fund).

## **FUND STRUCTURE AND SYSTEM OF CLASSIFYING REVENUE AND EXPENDITURES**

### **FUND STRUCTURE**

All of the financial activity of the city is segregated into various funds. A fund is a fiscal and accounting entity; it is in substance an accounting segregation of financial resources each with cash and other assets, liabilities, and residual equity or balance. Generally Accepted Accounting Principles (GAAP) and the State Auditors Office have defined and classified funds used by all governments in the state. The city follows these fund definitions and have funds classified in two of the three standard categories; those two categories are called Governmental Funds and Proprietary Funds. The General Fund and the Capital Projects Fund are Governmental Funds and the Employee Benefit Fund (An Internal Service Fund) is a Proprietary Fund.

The General Fund accounts for resources that are not required to be accounted for in any other fund. This fund accounts for the resources used to finance the daily operations of the city, including federal and state grants. Expenditures from this fund must be legally appropriated through the budget process.

The Capital Projects Fund accounts for resources used to renew, replace, and build new capital facilities and infrastructure in the City. Expenditures from this fund must be legally appropriated through the budget process.

The Employee Benefits Fund (An Internal Service Fund) is used to accumulate funds to pay for post employment benefits coming due to employees in future years. The City Council is not legally required to formally approve appropriations in this fund.

### **SYSTEM OF CLASSIFYING REVENUE AND EXPENDITURES**

Revenues of the city are classified by fund, source, organizational unit, and program. Revenue is grouped into six divisions: Taxes, Licenses and Permits, Intergovernmental, Charges for Services, Fines and Forfeitures, and Miscellaneous. Expenditures are classified by fund, function or purpose, object or character, and program.

Capital expenditures are expenditures for capital assets. Capital assets consist of land, improvements to land, easements, buildings and improvements, vehicles, machinery, equipment, works of art and historical treasures, infrastructure, and all other tangible or intangible assets that are used in operations or provided to citizens and that have initial useful lives extending beyond a single reporting period. Capital expenditures may be made in either the General Fund or the Capital Projects Fund.

## **MISSION STATEMENT AND FY2011 GOALS**

### **Mission Statement**

The elected and appointed officials of Cottonwood Heights are committed to creating the best city in Utah in which to live, work, recreate and do business. The city is a well-maintained, safe, family-friendly community that embraces the natural beauty and open space of its surroundings.

The mission of Cottonwood Heights is: **"To maximize the quality of life for residents and facilitate the opportunity for success of compatible businesses in the city."** This mission is accomplished by:

- Promoting open, responsive and participatory governance
- Improving the quality, effectiveness, availability and efficiency of governmental services
- Analyzing new ideas and encouraging creativity and innovation
- Managing tax dollars through responsible budgeting
- Encouraging citizen involvement
- Espousing professionalism, integrity and ethical actions on the part of elected and appointed officials, employees, and volunteers

### **Cottonwood Heights' City Goals**

### **FISCAL 2010-11**

**Cottonwood Heights** is governed under a Council/Manager form of government, as defined by Utah State Statute. The legislative body (City Council) consists of five members, one of which is the Mayor who is the Chairperson of the council. The Council has selected a City Manager who is given specific statutory responsibilities for the day to day administration of the city and to implement city policy as determined by the City Council.

In an effort to maximize the ability of both the City Council and the City Manager to effectively perform their statutory responsibilities, it has become a Cottonwood Heights' tradition for both entities, along with selected members of the City Manager's cabinet, to participate in a January planning retreat for the purpose of setting goals on which to focus for the coming budget year which begins each year on July 1<sup>st</sup>. The results of the January, 2010 retreat are summarized in the following list of general goals for FY2011, and more specific sub-objectives listed as bulleted items under each goal. These goals serve as the foundation for preparing the budget for the fiscal year.

The **Cottonwood Heights' City Goals for 2010-11** are as follows:

**1 Enhance CHPD performance with emphasis on officer/citizen interaction and renewed focus on neighborhoods and youth issues:**

- *Increase financial, volunteer, and media support of Neighborhood Watch Program*
- *Continue emphasis on DUI enforcement and neighborhood patrols*
- *Enhance annual awards event with focus on both officer and citizen activities*
- *Emphasize collaborative law enforcement by maximizing interagency cooperation and mutual aid*
- *Continue to develop and implement a professional curriculum for training all officers with particular focus on creating a community friendly police force*
- *Examine ways to be more effective in drug abuse enforcement with particular emphasis on prescription drug abuse and abuse by teenage youth.*

**2 Implement programs designed to enhance customer loyalty and satisfaction**

- *Re-design website for improved user-friendliness and as a tool for publicity of City events and news items; further educate staff on the use of website for community and department updates*
- *In cooperation with local retirement/assisted living centers, implement plans for the development of joint programs for Senior Citizens*
- *Utilize monthly NEWS JOURNAL as lead method for communicating with the public by creatively selecting and presenting the material contained therein*
- *Develop "Frequently Asked Questions" (FAQ) handouts "For Your Information" (FYI) brochures to be used for the most common complaint and queries. Explain the investigation process, and provide a timeline and expectation of resolution*
- *Educate staff and the public on the tracking procedure for every complaint and achieve a 100% response rate to filed complaints*
- *Select, develop, and implement training for all employees who may become involved with citizens in potentially confrontational situations*

**3. Place greater emphasis on Emergency Preparedness planning by:**

- *Using all available appropriate media resources to publicize the City's outstanding emergency preparedness accomplishments and plans*

- *Generating additional interest and participation in monthly Citizen Corps meetings and other public events devoted to emergency preparedness*
  - *Planning and conducting an annual emergency preparedness fair*
  - *Acquiring a Repeater for CHPD and more ICOM radios for City administrative personnel as funding permits*
  - *Enhancing radio redundancy testing throughout the city*
  - *Improving and increasing CERT trailer supply inventory and trained personnel availability*
  - *Completing the NETGard van and make it available for other uses*
  - *Continuing the qualification of members of the City Council and staff personnel for NIMS certifications*
- 4. Continue development of programs to maximize the beneficial impact of capital improvements and open space, parks, trails, and beautification projects**
- *Continue to analyze and evaluate locations and possible funding for a permanent City Center to house all City functions; in the interim, negotiate the best lease possible for existing housing including reconfiguring space requirements to better meet operational needs of all departments*
  - *Enhance efforts to notify residents affected by capital projects*
  - *Maintain vigilance in preserving open space associated with closed elementary schools.*
  - *Prioritize Completion of Big Cottonwood Trail project, Timberline Trailhead and the first phase of the Prospector Trailhead Project*
  - *Emphasis on city beautification with program for immediate removal of graffiti and snipe signs as well as consideration of beautification projects along either Highland Drive, Bengal Blvd., or Fort Union Blvd.*
- 5. Create a Strategic Economic Development and Redevelopment Plan**
- *Facilitate the development of a healthy, diversified economy in which businesses can locate, innovate, grow and prosper, and all residents have opportunities for economic prosperity*
  - *Target key areas for development and redevelopment and consider master planning, timelines and budgets for facilitating the development plans*

- *Work with Economic Development Corp of Utah to augment plans for economic development and continue to support Chamber East*
- 6. Maintain strong interlocal cooperation with other government entities with particular emphasis on the following:**
  - *Assist Canyons School District as practicable and work to coordinate matters of mutual interest and benefit*
  - *Work with CHRC on projects of mutual benefit and interest, including planning for additional outside to citizens and cooperate in identifying sources of funding for joint recreation priorities related projects*
  - *Coordinate with Holladay City on the operation of Municipal Court to enhance outcomes and assure high level of customer service.*
- 7. Cooperate with and help facilitate Annexation Petitions**
  - *Assist sponsors of the Willow Creek annexation as requested and permitted. Expedite review of their petition when submitted for timely implementation*
  - *Consider the possibilities of annexations from Big Cottonwood Canyon such as Solitude Ski Resort and determine the benefits and detriments of such possibilities including how the city might be impacted by such a petition.*
- 8. Maintain a fiscally constrained budget through prioritization of expenditures and identification of revenue sources other than new taxes.**
  - *Prioritize funding from federal and state sources as well as public and private grants for all departments and in support of all stated goals.*
  - *Identify ways to reduce expenditures through restructuring, reducing scope of services or consolidating functions*
  - *Try to achieve goals without balancing budget solely by reducing amount transferred to capital projects*



## ACCOMPLISHMENTS

**The major budget-related accomplishments by Cottonwood Heights for five and one-half years since incorporation are as follows:**

- Maintained an enhanced level of municipal services throughout the city
- Developed a Cottonwood Heights general plan and amended Zoning Ordinances to facilitate that plan
- Developed and adopted a plan for construction and maintenance of transportation capital facilities
- Developed and adopted a plan for construction and maintenance of storm water capital facilities
- Exited the Salt Lake Valley Fire District and joined the Unified Fire Authority as a member city saving between \$500,000 and \$1,000,000 annually in tax dollar expenditures
- Led and coordinated the effort to raise from private sources and distribute over \$1.2 million in cash, mortgage relief, and other humanitarian services in helping relocate the residents of the closed Meadows Mobile Home Park
- Implementation of a new Ordinance Enforcement Department which includes animal control
- Implementation of a new Geographic Information System (GIS) Service
- Held the city's first and second municipal election since incorporation which resulted in two new city council members
- Participated with other cities on the east side of the Jordan School District in the creation of the new Canyons School District
- Studied and revised business license fees
- Acquired part of the property needed for a city center and began developing the city center plan
- Implemented a joint venture with Holladay city to provide justice court services for Cottonwood Heights citizens beginning in the 2008 fiscal year
- Revitalized many street and monument landscape areas throughout the city.
- Improved communication with citizens by improving the web page, expanding the NEWS JOURNAL insert in the Valley Journal, and use of communication poles and banners
- Improved over 2.26 million square feet of street pavement with overlays, slurries, and chip seals in 2008
- Completed many street and sidewalk safety improvement projects including installation of traffic calming devices, new street signs on all major intersections, over 30 ADA ramps, and removal of over 5,000 trip hazards
- The City has made significant progress in the development and construction of the Big Cottonwood Canyon Trail. Over fifty percent of the trail has been completed.
- Cottonwood Heights and Salt Lake County jointly worked to acquire 5.67 acres of property which has been developed by the City into the Prospector Ridge/Timberline Trailhead. The County Contributed \$3.4 Million to the purchase of the land.
- Implemented and improved the city's integrated financial management system.
- Appointed an Architecture Review Commission



- Held many successful community events such as Butlerville Days, City Birthday Celebration, Easter Egg Hunts, Relay for Life, District Town Meetings, Election Issues Forums, Bark in the Park, Public Safety Fair and joined Cottonwood Heights Recreation Center to sponsor the Thanksgiving Day Run, a Tennis Tournament, and Summer Outdoor Movies
- Made significant improvements to information system infrastructure
- Issued 545 Building permits in 2006, 560 in 2007, 406 in 2008 and 384 in 2009
- Participated in county-wide planning discussions relative to police service options, creating a new school district, and emergency planning
- Implemented a new Cottonwood Heights Police Department effective September 1, 2008 staffed with 34 officers and 5 civilians
- Enhanced City Emergency Planning by:
  - Buying and equipping a CERT trailer
  - Buying 2 air wave frequencies
  - Buying 70 radios
  - Installed and tested an EOC radio in the City Offices and one off site
  - Participated in numerous preparedness fairs in the community
  - Qualified for and received a federal NET guard grant
  - Purchased and deployed new traffic control trailer increasing City's ability to respond to emergencies and provide traffic control
- Completed bridge rehabilitation on Creek Road at 2700 east improving bridge stability and extending useful life of structure
- Entered into cost saving partnership with the cities of Holladay and Taylorsville to provide street sweeping
- Have deployed 3 additional speed radar signs and purchase two additional mobile radar trailers to assist in traffic calming
- Actively sponsored or promoted 6-10 pieces of legislation to make possible better use of financial resources, formalize the incorporation, improve education and preserve open space
- Through fiscal year 2010 have received nearly \$6,000,000 in Federal, State and Local grant money to supplement the city budget
- Planned the Big Cottonwood Trail and Old Mill Pond urban fishery and obtained grants to pay for part of their construction.
- Opened Golden Hills Park
- Opened Timberline Trailhead – first phase of joint project with Salt Lake County Open Space and Parks fund.
- Secured almost \$4,000,000 in funding from Salt Lake County Zoo, Arts, and Parks (ZAP) tax to reconstruct the Cottonwood Heights Recreation Center ice skating facilities.
- Addressed traffic safety issues in the City through implementing traffic calming initiatives including:
  - Brighton Bump mitigation on Oak Creek Drive
  - Refuge island on Bengal Blvd. by the Skate Park
  - Installation of radar signs
  - New striping to narrow roads and slow traffic
  - Better signage

- Established a Youth City Council
- Established a Historical Committee
- Established an Arts Council
- Selected by Money Magazine as a top 100 City in America for cities with population less than 75,000.
- Best of State Awards presented to:
  - Mayor Cullimore – Best Elected State Official
  - Kevin Smith – Best Community Development Department
  - Gary Harmer – Best Appointed Municipal Official
  - Chief Robby Russo – Best Public Safety Official
- 2009 recipient of the Federal Emergency Management Agency (FEMA) national award for Collaborative Preparedness Planning
- Member of the Year recognition from the Utah Housing Authority for our work on the Meadows Mobile Home Park.
- Utah Recreation Association Best Event Award for Bark in the Park
- National Footprinters organization recognized City Police Department officers Corbett Ford and Dan Bartlett as National Officers of the Year for their work on the Dr. Stack case.
- Recipient for three consecutive years of the Distinguished Budget Presentation Award from the Government Finance Officers Association for excellence in budgeting.

### **BUDGET DEVELOPMENT AND ADMINISTRATION PROCESS**

The budget process began early in the current fiscal year. The Mayor and Council first identified needs and issues and alternative strategies to address the identified issues and needs. Simultaneously, the City Manager and Department Heads conducted the same analysis. The objective is to determine goals that will be used to prioritize the allocation of scarce resources throughout the budget process. The primary product is the development of the city goals for the coming fiscal year. Some of these goals are refinements of continuing goals and some are new and address current needs and issues. The goals were presented beginning on page 69. The following are tasks that must be completed during the last half of the City's fiscal year to develop and approve the budget document. The Council solicits public comment and input at the beginning of every business meeting, and when the budget is discussed it is an opportunity for citizen comment regarding the budget. Agendas notifying the public of such meetings are published throughout the community and on the city website where citizens may request agendas be sent to them automatically, by electronic means, before each meeting.

#### **JANUARY**

Goal setting and budget planning retreat held with the Mayor, City Council, City Manager and Department Directors.

#### **FEBRUARY**

Before the March 3<sup>rd</sup> city council meeting a review was conducted by the budget officer with the City Manager and Department Heads regarding the current fiscal year budget and their plans and

budget estimates for the 2011 budget year. This also started the final planning process for the capital expenditures portion of the new budget.

### **MARCH**

Department directors and the City Manager met weekly and refined the budget proposal.

### **APRIL**

Department directors and the City Manager met weekly and refined the budget proposal.

### **MAY**

In a work meeting on May 4<sup>th</sup> the Budget Officer met with the City Council and presented the FY2011 proposed budget and the FY2010 amended budget. In a business meeting on May 11<sup>th</sup> the proposed budget was presented to the Mayor and City Council for their adoption as the tentative budget. They were asked to establish the time (May 25<sup>th</sup> at 7:00 PM) and place (Cottonwood Heights Council Chambers, 1265 Fort Union Blvd #300) for a public hearing prior to considering its adoption. The tentative budget was on file at the city offices and on the city's web site for public inspection until the June 22<sup>nd</sup> meeting, at which time the City Council adopted the final budget and set the final property tax rate.

### **JUNE**

Arrange to have published (at least seven days prior to the hearing date) in a daily newspaper, notice of a public hearing to consider revising the current year budget and adopting the 2011 budget.

At a regularly scheduled City Council Meeting held on June 22<sup>nd</sup> hold a hearing to consider adoption of the budgets.

The tentative budget was on file at the city offices and on the city's web site for public inspection until the June 22<sup>nd</sup> meeting, at which time the City Council adopted the final budget and set the final property tax rate.

The Mayor and City Council pass a resolution adopting the budgets and setting the property tax rate for the 2010 calendar year which provides the revenue for the 2011 fiscal year budget.

## **BUDGET CONTROL AND MANAGEMENT**

All appropriations in this budget are assigned to a staff member for control and management. The information system provides monthly reports used by each person assigned to an appropriation to know what has been charged to "their" budget and the balance available. Department heads may reallocate appropriations for their departments with the approval of the Budget Officer.

Appropriations to the various departments may be reallocated with the approval of the City Council. Any increase in total appropriations for each fund must be approved by the City Council after proper notice to the citizens and a public hearing.



# **DEPARTMENTS, DIVISIONS, AND PROGRAMS**



<b>Cottonwood Heights Capital Improvement Program</b>				
<b>Fiscal Year 2010-11 General Fund and Grant Supported Projects</b>				
	<b>Project</b>	<b>Project Description</b>	<b>FY10-11 Budget</b>	<b>Operating Budget Impact</b>
1	<b>Pavement Management</b>	To provide major repair/reconstruction for the following streets Highland Drive, 1300 East, and various local streets in the Somerset Drive, Cavalier Drive, and Siesta Drive areas.	\$930,000	negligible
2	<b>ADA Ramps</b>	To construct ADA pedestrian ramps on 2300 East area between Ft. Union and Bengal Blvd Area.	\$75,000	negligible
3	<b>Infrastructure Mapping</b>	The City will use its storm drain camera system to map and inventory the City's underground infrastructure. This project also includes cleaning and uncovering manholes as they are identified.	\$200,000	negligible
4	<b>Traffic Calming</b>	To construct various traffic calming devices and methods at various locations:	\$75,000	negligible
5	<b>Storm Drainage Improvements</b>	To inspect and clean the Cities storm drain infrastructure including raising manholes as they are identified. Also, to complete a project on Danish Road to correct water drainage problems.	\$145,000	negligible
6	<b>Cross Gutter Replacements</b>	Various cross gutters will be repaired and replaced throughout the City	\$50,000	negligible
7	<b>Big Cottonwood Canyon Trail</b>	These funds will be used to complete the final details on this project.	\$75,000	negligible
8	<b>Traffic Signal Upgrades</b>	To install new pedestrian signal arms in various school zones.	\$30,000	negligible
9	<b>Street Lights</b>	To fund the City's citizen initiated street lighting program.	\$50,000	negligible
10	<b>Storm Water Plan</b>	To provide funding to study the feasibility of a storm water utility fee.	\$15,000	negligible
11	<b>Park Improvements</b>	To provide funding to maintain various parcels and trails around the City.	\$10,500	negligible
12	<b>Sidewalk Replacement</b>	To repair trip hazards throughout the City. To complete work in Trip Hazard Mitigation District 2 and continue work in District 3	\$50,000	negligible
13	<b>Street Sign Upgrades</b>	To provide funding to maintain and upgrade street signs in the City.	\$10,000	negligible
14	<b>Union Park Gateway Study</b>	To provide funding for a gateway master plan for the Union Park area in conjunction with Midvale and various property owners in the area.	\$10,000	negligible
15	<b>Highland Drive Landscaping</b>	To provide upgrades to landscaping on Highland Drive between Fort Union and I-215.	\$45,000	negligible
16	<b>Miscellaneous Smaller Projects</b>	To provide funding for various maintenance and unforeseen capital projects that arise during the year.	\$300,000	negligible
		<b>Subtotal – General Fund</b>	<b>\$2,070,500</b>	
1	<b>Big Cottonwood Canyon Trail</b>	To provide funding for Phase III of the trail project. Funding projected to come from UDOT in October of 2010.	\$500,000	negligible
		<b>Subtotal – Federal Grant</b>	<b>\$500,000</b>	
1	<b>City Center &amp; Parks</b>	To create project for future City Center and Parks project.	\$4,155,784	negligible
		<b>Subtotal – Federal Grant</b>	<b>\$4,155,784</b>	
		<b>TOTAL CAPITAL IMPROVEMENT PROJECTS</b>	<b>\$6,726,284</b>	





## THE CITY ENTITY

Cottonwood Heights is a political subdivision of the State of Utah, a municipal corporation and body politic with perpetual existence unless unincorporated. Cottonwood Heights was incorporated on January 14, 2005 out of the southeastern area of unincorporated Salt Lake County. The city has approximately 35,500 residents and encompasses approximately 8.9 square miles of land area. Citizens voted to operate Cottonwood Heights from its inception under the "Council – Manager" form of government. Under this form of government the citizens elect a council member from each of four districts and a Mayor is elected from the entire city. The Mayor and Council select a City Manager who acts as the chief executive officer of the City. Policy-making and legislative authority are vested in the Mayor and Council, execution and administration of policies and ordinances is the responsibility of the City Manager. The Mayor and Council serve part time. The City Manager serves full time. According to population and Utah law, Cottonwood Heights is classified as a third class city. As a local general purpose government, Cottonwood Heights provides a full range of municipal services including police and fire protection; construction and maintenance of streets and other infrastructure, planning and zoning, community and economic development, recreational and cultural activities; justice court, and animal services. Certain water, sewer, garbage disposal, parks and recreation services are provided through financially independent legally separate entities. Water service is generally provided by Salt Lake City Corporation. Sewer service is provided by Cottonwood Improvement District. Garbage disposal is provided by Salt Lake County. Parks and Recreation services are provided by Cottonwood Heights Parks and Recreation Service Area (a Special Improvement District) and by Salt Lake County. Cottonwood Heights is not financially accountable for any legally separate entity.

## DEPARTMENTS AND OTHER ORGANIZATIONAL UNITS

The City is organized by departments. They are General Government, Public Safety, Highways and Public Improvements, and Community and Economic Development. Some departments are further divided into other organizational units and the activity of all units is financed by the general fund. The following is a brief description of the city's departments and other organizational units, the services provided by each unit, and within the departmental section the unit's goals workload and performance measures. Each unit's goals support and further the mission and goals of the city.

### General Fund

#### General Government Department

General Government is one of four Departments in Cottonwood Heights. It provides administrative services for the entity and includes the mayor, city council, and other committees, commissions and special bodies appointed by the mayor, city manager and city council. It also includes judicial services, the city manager and all administrative officers of the city.

- **Legislative Division**

The Legislative Division is one of four divisions of the General Government Department. It is designed to capture the functions overseen by the Mayor and City Council.

- **Mayor and City Council**

Mayor and City Council organization consists of the Mayor, who is elected at-large and four City Council members, who are elected from their respective Council District within the City. They are the legislative body of the City, who pass laws and regulations and determine overall policy direction on behalf of the City. The Mayor also serves on the Board of Directors of the Unified Fire Authority (UFA), the entity that provides fire protection and medical services for the City, currently serving as Finance Chair; as Chair of the Tourism, Recreation, Culture, and Convention facilities (TRCC) Advisory Committee of Salt Lake County; President of the Salt Lake County Council of Governments (COG) and member of the COG public works committee; member of the alternative transportation committee (Transcom TAC); and others. The Mayor signs all contracts on behalf of the City. In addition to representing the Council on City Events and Committees, Council Member Thomas serves as a member of the Valley Emergency Planning Committee (VECC), the organization that provides dispatch services for both UFA and CWH Police; a member of the County Emergency Managers; the City liaison with the Association of City Councils; and serves as Mayor Pro Tem. In addition to representing the Council on City Events and Committees, Council Member Bracken serves as the advisor for the Youth City Council. In addition to representing the Council on City Events and Committees, Council Member Tyler serves as the City liaison with the Mosquito Abatement District; City liaison with the Cottonwood Heights Parks and Recreation Service Area; City liaison with the Cottonwood Heights Sewer Improvement District; City liaison with the Metropolitan Water District of Salt Lake and Sandy. In addition to representing the Council on City Events and Committees, Council Member Omer serves as the City liaison with the Salt Lake County Sanitation District (refuse collection); City liaison with the Salt Lake County Long Range Planning Committee (LRPC) Homeless subcommittee.

- **Legislative Committees and Special Bodies**

Legislative Committees and Special Bodies program is designed to capture public participation special events related expenses. Please see list of activities on page 89.

- **Planning and Zoning Commission**

Planning and Zoning Commission program is designed to capture the Planning Commission expenses. There are seven planning commissioners and two alternates and they meet on the first Wednesday of the month and more often if necessary.

- **Judicial Division**

The Judicial Division is one of four divisions of the General Government Department. It is designed to capture revenue and expenses associated with the Cottonwood Heights City Court contract.

- **City Court**

Justice court service is provided to residents of the city and others who are cited or arrested in the city for adult traffic and misdemeanor criminal charges. This service is provided through an agreement with Holladay City and there are no Cottonwood Heights employees involved in this service. The court also has concurrent jurisdiction in the city with the State Juvenile Court over some traffic misdemeanors and infractions committed by 16 and 17 year olds and concurrent jurisdiction with the Third District Court over small claims matters. The service provided includes prosecution of offenders and indigent defense.

- **Executive and Central Staff Division**

The Executive and Central Staff Division is one of four divisions of the General Government Department. It is designed to capture the City Manager operations along with several processes managed on a citywide basis.

- **City Manager**

The City Manager is appointed by the Mayor and City Council and is responsible to carryout the policies of the City Council within the adopted budget. The City Manager manages the day-to-day operations of the City. The City Manager also serves as Chair of the City Emergency Planning Committee; oversees the cabinet (department directors); attends many of the meetings attended by City Council members and in some instances represents them in the meetings; serves as a member of the Utah City Managers Association; interviews candidates for all City Council committee and commission appointments, such as planning commission, board of adjustment, and the architectural review committee; and is personally involved in grants planning and management within the City.

- **Administrative Agencies Division**

Administrative Agencies Division is one of four divisions of the General Government Department. It is designed to capture the internal operational support functions of the City.

- **Finance Department**

Finance functions to safeguard the assets of the City. Department personnel provide the accounts payable, accounts receivable, payroll, and general accounting services. They also are responsible for the City Budget, Interim and Annual Financial reports, City purchasing, Treasury, cash management and risk management premium and claims processing.

- **City Treasurer**

The functions of the City Treasurer were moved to Finance.

- **Debt Service / Lease Expense**

The City has no long term bonded debt. This area captures the processing of a capital lease for Police vehicles.

- **Contributions to Capital**

The city uses this account to manage the usage of excess fund balance.

- **Transfers to Other Funds**

The city uses this account to manage the transfer of general fund monies to other funds, primarily the Capital Improvement Projects Fund.

- **City Attorney**

The City contracts with private law firm to provide all law related services to the City. This function is part of the Administrative Agencies Division.

- **Administrative Services Department**

Administrative Services personnel provide the duties of the City Recorder, Human Resources, Business Licensing, reception, and cash receipt processing.

- **Elections**

The City holds general municipal elections during November of odd numbered years.

- **Business Licensing and Permits**

The function of Business Licensing and Permits were moved to Administrative Services.

## **Public Safety Department**

Public Safety is one of four Super Departments in Cottonwood Heights. It provides police, fire, animal control and ordinance enforcement services. In prior years the city has contracted with the Salt Lake County Sheriff for police services. Beginning on September 1, 2008 the city has

provided its own police service. The city is a member of the Unified Fire Authority (UFA) which provides fire protection and emergency paramedical services. Cottonwood Heights' mayor serves on the UFA board and presently serves as chair of the UFA Finance Committee. On January 1, 2008 the city began to provide animal control services with its own employees as a part of the organizational unit Ordinance Enforcement. In addition to providing animal control services this staff works with citizens to obtain compliance with various city ordinances. Prior to January 1, 2008 the city contracted with Salt Lake County for animal control services.

- **Police Department**

The Police Department provides investigative, patrol, evidence processing, SWAT, citizen neighborhood patrol, school resource officers, crime victim support, and K-9 services.

- **Ordinance Enforcement**

The Ordinance Enforcement program provides animal control and care services, and code compliance enforcement. This program falls under the Police Department

- **Fire**

The city contracts with the Unified Fire Authority in Salt Lake County for fire suppression and medical services.

## **Highways and Public Improvements Department**

Highways and Public Improvements is one of four Super Departments in Cottonwood Heights. It is designed to capture the functions of Public Works, Class C Road funding projects, and Impact fees funded projects.

- **Public Works Department**

The Public Works Department provides maintenance of City roadways, sidewalks and Parks. Department personnel provide inspection, project management and contract management responsibilities.

- **Class C Roads**

The city receives funds from the State from taxes collected on gasoline sales. These funds are distributed to cities and towns based on a formula of various road lane miles within the jurisdiction.

- **Impact Fees**

The city receives funds from charging impact fees which are used for storm water improvement and transportation improvement projects.

## **Community and Economic Development Department**

Community and Economic Development is one of four Super Departments in Cottonwood Heights. It is designed to capture the functions of Planning and Zoning, Economic Development, Engineering, GIS program development and Information Technology.

- **Planning and Zoning**

The Planning and Zoning Division provides oversight to all development within the City, manages the economic development efforts of the City, oversight of the engineering, permitting, and GIS information. The GIS Specialist also has oversight of the City contract for IT/WEB (except for content) services.

- **Data Processing / Information Technology**

The city uses this account to manage the purchase of hardware and software needs and IT related maintenance contracts.

# ***GENERAL GOVERNMENT DEPARTMENT***

**LEGISLATIVE DIVISION**

**ORGANIZATION DESCRIPTION**

Citizens voted to operate Cottonwood Heights from its inception under the "Council – Manager" form of government. Under this form of government the citizens elect a council member from each of four districts and a Mayor is elected from the entire city. The Mayor and Council select a City Manager who acts as the chief executive officer of the City. Policy-making and legislative authority are vested in the Mayor and Council, execution and administration of policies and ordinances is the responsibility of the City Manager. The Mayor and Council serve part time.

**FY2009-10 ACCOMPLISHMENT HIGHLIGHTS**

- The Mayor and City Council established FY2010-11 Citywide goals and disseminated them throughout city departments
- The Mayor and City Council completed the FY2009-10 goal to expand the use of the *Valley Journal* pages to improve communications with residents and businesses
- The Mayor and City Council sponsored and held "District Discussion Nights" in each of the Council Districts
- The Mayor and City Council provided support and information to the Willow Creek Neighborhood to assist them in their incorporation petition

**FY2010-11 GOALS**

**Implement programs designed to enhance customer loyalty and satisfaction**

- *Utilize monthly NEWS JOURNAL as lead method for communicating with the public by creatively selecting and presenting the material contained therein*
- *In cooperation with local retirement/assisted living centers, implement plans for the development of joint programs for Senior Citizens*

**Place greater emphasis on Emergency Preparedness planning**

- *Continue the qualification of members of the City Council and staff personnel for NIMS certification*

**Continue development of programs to maximize the beneficial impact of capital improvements and open space, parks, trails, and beautification projects**

- *Maintain vigilance in preserving open space associated with closed elementary schools*
- *Continue to analyze and evaluate locations and possible funding for a permanent City Center to house all City functions; in the interim, negotiate the best lease possible for existing housing including reconfiguring space requirements to better meet operational needs of all departments*

**LEGISLATIVE DIVISION**

**Maintain strong interlocal cooperation with other government entities with particular emphasis on the following**

- *Assist Canyons School District as practicable and work to coordinate matters of mutual interest and benefit*

**Cooperate with and help facilitate Annexation Petitions**

- *Assist sponsors of the Willow Creek annexation as requested and permitted. Expedite review of their petition when submitted for timely implementation*
- *Consider the possibilities of annexations from Big Cottonwood Canyon such as Solitude Ski Resort and determine the benefits and detriments of such possibilities including how the city might be impacted by such a petition*

DEPARTMENTS, DIVISIONS, AND PROGRAMS  
GENERAL GOVERNMENT DEPARTMENT  
**MAYOR AND CITY COUNCIL**

**LEGISLATIVE DIVISION**

Account Category / Description	FY2008-09 Actual	FY2009-10 Amended Budget	FY2010-11 Adopted Budget	Explanation of Change
<b>SALARIES, WAGES AND BENEFITS</b>				
<b>Salaries and Wages (100)</b>				
Elected & Exempt Salaries	72,836	72,815	74,288	CPI indexed adjustment change as per policy
Total Salaries and Wages	72,836	72,815	74,288	
<b>Employer Paid Benefits (200)</b>				
Life, AD&D Premiums	636	689	689	Legislative mandated rate increase
LTD Premiums	432	437	446	
STD Premiums	252	255	0	
EAP-Employee Assistance Program Premiums	60	0	192	
Medicare (FICA)	1,054	1,053	1,077	
Retirement / Pension Contribution	8,371	8,461	9,932	Rate decrease
Social Security (FICA) Substitute (401K / 457)	4,456	4,515	4,606	
Workers Compensation Insurance	1,216	1,439	1098	
Total Employer Paid Benefits	16,477	16,849	18,040	
<b>Total Salaries, Wages and Benefits</b>	<b>89,313</b>	<b>89,664</b>	<b>92,328</b>	
<b>OPERATING EXPENSES</b>				
<b>Professional and Technical Services (300)</b>				
Legal, Auditing, and Accounting Services	10,400	11,130	11,130	Additional Local lobby and studies Washington D.C. lobby annualized
Consulting / Administrative Support Contracts	36,000	35,000	41,000	
Technical - Contracted Services - DC Lobbyist	8,964	48,000	96,000	
Total Professional and Technical Services	55,364	94,130	148,130	
<b>Property Services (400)</b>				
Lease of Building - rent	150	300	300	
Total Property Services	150	300	300	
<b>Other Purchased Services (500)</b>				
Other Purchased Services (CDBG)	12,384	73,200	65,000	
Insurance - General Business	174,836	174,300	174,300	
Surety & Fidelity Bonds	1,320	1,400	1,400	
Training / Seminars	1,940	3,000	3,000	
News Clip Services	2,370	3,800	3,800	
Public Notices / Advertising	57,573	79,200	84,000	
Art and Photographic Services and Banners	6,000	0	5,000	
Total Other Purchased Services	256,423	334,900	336,500	
<b>General Expenses and Supplies (600)</b>				
Meals & Refreshments	7,840	8,000	8,000	Utah League of Cities/Towns rate
Mileage Allowanced / Reimbursement	338	0	0	
Subscriptions & Memberships	18,828	18,728	18,728	
Total General Expenses and Supplies	27,007	26,728	26,728	
<b>Total Operating Expenses</b>	<b>338,944</b>	<b>456,058</b>	<b>511,658</b>	
<b>TOTAL EXPENDITURES</b>	<b>428,259</b>	<b>545,722</b>	<b>603,986</b>	
<b>TOTAL EXPENDITURES AND OTHER USES</b>	<b>428,259</b>	<b>545,722</b>	<b>603,986</b>	



**LEGISLATIVE DIVISION**

**ORGANIZATION DESCRIPTION**

The City sponsored many special events held each year within the City, as well as special groups, such as Youth City Council, Historical Committee, Biking Committee, and the Cottonwood Heights Arts Council.

**FY2009-10 Events or Committees Totally or Partially Sponsored by City**

- |   |   |
|---|---|
| • Butlerville Days                          | • Youth City Council                            |
| • Bark in the Park                          | • Haunted City Hall                             |
| • CWH Recreation Center<br>CHAT Swim Meet   | • CWH Recreation Center<br>Ice Sheet Logo       |
| • CWH Foundation Charity<br>Golf Tournament | • City 5 <sup>th</sup> Birthday Party           |
| • Easter Egg Hunt                           | • CWH Recreation Center<br>Adult Tennis Classic |
| • Summer Movies in the<br>Park              | • Thanksgiving Turkey<br>Day Run                |
| • Relay for Life                            | • Historical Committee                          |
| • Arts Council                              | • Cycling Committee                             |
| • Saturday with Santa                       |   |

**FY2010-11 Budgeted Events or Committees Totally or Partially Sponsored by City**

- |   |   |
|---|---|
| • Butlerville Days                          | • Youth City Council                            |
| • Meet the Candidates                       | • Haunted City Hall                             |
| • CHAT Swim Meet                            | • CWH Recreation Center<br>Ice Sheet Logo       |
| • CWH Foundation Charity<br>Golf Tournament | • Emergency Fair                                |
| • Easter Egg Hunt                           | • CWH Recreation Center<br>Adult Tennis Classic |
| • Summer Movies in the<br>Park              | • Thanksgiving Turkey<br>Day Run                |
| • Relay for Life                            | • History Committee                             |
| • Arts Council                              | • Biking Committee                              |
| • Saturday with Santa                       | • Police Awards Banquet                         |

Account Category / Description	FY2008-09 Actual	FY2009-10 Amended Budget	FY2010-11 Adopted Budget	Explanation of Change
<b>OPERATING EXPENSES</b>				
<b>Professional and Technical Services (300)</b>				
Consulting / Administrative Support Contracts	23,990	0	0	Moved to Administrative Services
Total Professional and Technical Services	23,990	0	0	
<b>Property Services (400)</b>				
Maintenance - Other				
Event Rentals				
Event Toilet Rental	3,195			
Event Facility Charges				
Total Property Services	3,195	0	0	
<b>Other Purchased Services (500)</b>				
Art and Photographic Services and Banners	1,876	7,000		
Community Recreation Services	58,276	94,923	105,250	*Recalculate event budgets
Event Permits	350			
Event Stage Performers	1,107			
Event Ride & Activity Rentals	10,800			
Event Field Performers	1,850			
Event Sound Equipment Rental	18,099			
Event – Bike Ride				
Event – Fireworks				
YCC Supplies	4,260	4,000		
Event Contributions	-31,371			
Total Other Purchased Services	65,246	105,923	105,250	
<b>General Expenses and Supplies (600)</b>				
Uniform Purchases – New	1,348			
Food Provisions	1,430			
Meals & Refreshments	1,035			
Total General Expenses and Supplies	3,813	0	0	
<b>Total Operating Expenses</b>	96,244	105,923	105,250	
<b>TOTAL EXPENDITURES</b>	96,244	105,923	105,250	
<b>TOTAL EXPENDITURES AND OTHER USES</b>	<b>96,244</b>	<b>105,923</b>	<b>105,250</b>	

\* See detail on Page 91

DEPARTMENTS, DIVISIONS, AND PROGRAMS  
GENERAL GOVERNMENT DEPARTMENT  
**LEGISLATIVE DIVISION** **LEGISLATIVE COMMITTEES AND SPECIAL BODIES**

Event Description	FY2008-09 Actual	FY2009-10 Amended Budget	FY2010-11 Adopted Budget	Explanation of Change
<b>Event</b>				
Meet the Candidates	2,154	0	500	Every other year event
Haunted City Hall	0	661	1,000	Increase event sponsorship
Emergency Fair	0	0	5,000	New event
Youth City Council	3,888	4,000	4,000	
Easter Egg Hunt	5,140	5,000	5,500	Increase event sponsorship
Relay for Life	841	850	850	
Police Awards Banquet	0	0	6,000	Event moved from Police
Butlerville Days	38,911	41,351	42,000	
History Committee	1,052	1,648	1,500	
City Cycling Committee	2,076	2,100	2,000	
CWH Arts Council		11,800	15,000	Increase event sponsorship
CWH Arts Council County Grant		5,000	0	Grant applied for -- not yet approved
CWH Arts Council State Grant		2,000	0	Grant applied for -- not yet approved
Miscellaneous	9,950	12,851	10,400	
Sub for Santa	1,211	0	0	
City 5 <sup>th</sup> Birthday Party		13,096	0	Every five years event
Bark in the Park	0	5,566	0	Every other year event
Night Out Against Crime	10,801	0	0	
CHAT Swim Meet	500	500	500	
Ice Sheet Logo	1,000	1,000	1,000	
Charity Golf Tournament	500	500	500	
Adult Tennis Classic	1,500	1,500	1,500	
Movies in the Park	3,000	3,000	3,000	
Turkey Day Run	5,000	5,000	5,000	
<b>TOTAL EVENTS</b>	<b>87,524</b>	<b>110,423</b>	<b>105,250</b>	

**LEGISLATIVE DIVISION**

**ORGANIZATION DESCRIPTION**

The City Planning and Zoning Commission is a seven member body, appointed by the City Council, serve two year terms, and may be reappointed to one additional two year term. They meet the first Wednesday of each month. In addition to the seven members, there are two alternates appointed.

Account Category / Description	FY2008-09 Actual	FY2009-10 Amended Budget	FY2010-11 Adopted Budget	Explanation of Change
<b>OPERATING EXPENSES</b>				
<b>Professional and Technical Services (300)</b>				
Consulting / Administrative Support Contracts	3,300	2,772	7,200	Meeting stipend
Total Professional and Technical Services	3,300	2,772	7,200	
<b>General Expenses and Supplies (600)</b>				
Meals & Refreshments	2,392	2,000	2,000	
Subscriptions & Memberships	205	750	750	
Total General Expenses and Supplies	2,597	2,750	2,750	
<b>Total Operating Expenses</b>	5,897	5,522	9,950	
<b>TOTAL EXPENDITURES</b>	5,897	5,522	9,950	
<b>TOTAL EXPENDITURES AND OTHER USES</b>	<b>5,897</b>	<b>5,522</b>	<b>9,950</b>	

**JUDICIAL DIVISION**

**ORGANIZATION DESCRIPTION**

The City contracts with the Holladay City Justice Court for court and prosecutorial services. Holladay contracts with a private law firm to provide the prosecutorial services. Cottonwood Heights contracts with a private law firm to provide defense for those, deemed by the Court to be indigent and unable to pay for private defense.

Account Category / Description	FY2008-09 Actual	FY2009-10 Amended Budget	FY2010-11 Adopted Budget	Explanation of Change
<b>OPERATING EXPENSES</b>				
<b>Professional and Technical Services (300)</b>				
Professionally Licensed Services	10,505	215,000	252,000	Additional cases adjudicated – revenue offset
Major Contracted Services - Annually Fixed	210,353	0	0	
Total Professional and Technical Services	220,858	215,000	252,000	
<b>General Expenses and Supplies (600)</b>				
Office Supplies	625	0	0	
Total General Expenses and Supplies	625	0	0	
<b>Total Operating Expenses</b>	221,483	215,000	252,000	
<b>TOTAL EXPENDITURES</b>	221,483	215,000	252,000	
<b>TOTAL EXPENDITURES AND OTHER USES</b>	<b>221,483</b>	<b>215,000</b>	<b>252,000</b>	

**EXECUTIVE AND CENTRAL STAFF DIVISION**

**ORGANIZATION DESCRIPTION**

The City Manager is appointed by the Mayor and City Council and administers the policies adopted by the Council. The City Managers Office consists of the City Manager and the Public Relations and Information Coordinator

**FY2010-11 GOALS**

**Place greater emphasis on Emergency Preparedness planning**

- *Using appropriate media resources to publicize the City's outstanding emergency preparedness accomplishments and plans*
- *Generating additional interest and participation in monthly Citizen Corps meetings and other public events devoted to emergency preparedness*
- *Planning and conducting an annual emergency preparedness fair*
- *Acquiring a Repeater for CHPD and more ICOM radios for City administrative personnel as funding permits*
- *Enhancing radio redundancy testing throughout the city*
- *Improving and increasing CERT trailer supply inventory and trained personnel availability*
- *Completing the NET Guard van and make it available for other uses*
- *Continuing the qualification of members of the City Council and staff personnel for NIMS certifications*

**Maintain strong interlocal cooperation with other government entities with particular emphasis on the following**

- *Coordinate with Holladay City on the operation of Municipal Court to enhance outcomes and assure high level of customer service*

**Continue development of programs to maximize the beneficial impact of capital improvements and open space, parks, trails, and beautification project**

- *Continue to analyze and evaluate locations and possible funding for a permanent City Center to house all City functions; in the interim, negotiate the best lease possible for existing housing including reconfiguring space requirements to better meet operational needs of all departments*

**Maintain a fiscally constrained budget through prioritization of expenditures and identification of revenue sources other than new taxes**

- *Prioritize funding from federal and state sources as well as public and private grants for all departments and in support of all stated goals*
- *Identify ways to reduce expenditures through restructuring, reducing scope of services or consolidating functions*
- *Try to achieve goals without balancing budget solely by reducing amount transferred to capital projects*

**EXECUTIVE AND CENTRAL STAFF DIVISION**

Account Category / Description	FY2008-09 Actual	FY2009-10 Amended Budget	FY2010-11 Adopted Budget	Explanation of Change
<b>SALARIES, WAGES AND BENEFITS</b>				
<b>Salaries and Wages (100)</b>				
Elected & Exempt Salaries	179,745	204,732	112,585	Eliminate Deputy City Manager position
Professional/Technical/Managerial Salaries	2,060			
Permanent and Provisional Compensation	23,657	30,000	42,640	Move to .50 FTE
Temporary, Seasonal, Emergency Compensation	741			
Overtime and Pay Adjustments	3,000		17,000	Citywide discretionary compensation
PTO and Comp Time Pay(Compensated Absences)	24,139			
PTO Funded Future Liability	6,444	9,892	9,892	
Total Salaries and Wages	239,785	244,624	182,117	
<b>Employer Paid Benefits (200)</b>				
Health Insurance Premiums	11,281	12,886	8,306	Budget categorization
Life, AD&D Premiums	382		276	Budget categorization
Sect 125 Flex Plan Costs	60		33	Budget categorization
LTD Premiums	1,349	1,408	931	Eliminate Deputy City Manager position
STD Premiums	801	822	447	Eliminate Deputy City Manager position
Dental Insurance Premiums	750		526	Budget categorization
EAP-Employee Assistance Program Premiums	53		115	Budget categorization
Medicare (FICA)	3,366	3,656	2,497	Eliminate Deputy City Manager position
Retirement / Pension Contribution	26,125	27,276	23,027	Legislative mandated rate increase and eliminate Deputy City Manager position
Additional Retirement (401K / 457)	12,000	12,000	12,000	
Social Security (FICA) Substitute (401K / 457)	14,150	14,553	10,678	Eliminate Deputy City Manager position
Workers Compensation Insurance	3,719	4,640	1,635	Eliminate Deputy City Manager position
Vehicle Allowance	5,400	5,400	5,400	
Total Employer Paid Benefits	79,435	82,641	65,871	
<b>Total Salaries, Wages and Benefits</b>	<b>319,219</b>	<b>327,265</b>	<b>247,988</b>	
<b>OPERATING EXPENSES</b>				
<b>Professional and Technical Services (300)</b>				
Professional and Technical Services		21,650	12,500	Budget categorization
Total Professional and Technical Services		21,650	12,500	
<b>Property Services (400)</b>				
Sewer - Non energy utility	251			
Maintenance of Buildings	234	500	500	
Lease of Building - rent	153,899	160,380	160,380	Lease renewal and build outs
Equipment Rentals	1,401	2,000	2,000	
Warehouse Rental	10,313	10,000	10,000	
Total Property Services	166,097	172,880	172,880	

**EXECUTIVE AND CENTRAL STAFF DIVISION**

Account Category / Description	FY2008-09 Actual	FY2009-10 Amended Budget	FY2010-11 Adopted Budget	Explanation of Change
<b>Other Purchased Services (500)</b>				
Other Purchased Services	10,300	11,171	0	Eliminate grants advisory contract
Telephone - Communications / Internet	27,356	23,000	23,000	
Travel, Meals & Lodging	32			
Training / Seminars	4,729	4,629	2,000	Budget categorization
Development - Public Outreach	6,485	4,533	12,000	Budget categorization
Appreciation Events / Hosting	11,076	17,000	10,000	Budget categorization
Total Other Purchased Services	59,977	60,333	47,000	
<b>General Expenses and Supplies (600)</b>				
Uniform Purchases - New	568		5,000	City logo clothing
Meals & Refreshments	15,050	15,000	7,000	Reduce meals and beverages
Tuition Reimbursement		6,500	6,500	
Office Supplies	33,441	30,000	30,000	
Postage and Postage Meter	8,139	7,000	7,000	
Gasoline, Diesel, Oil, & Grease	753	2,000	200	Reduce to need
Subscriptions & Memberships	311	500	500	
Interest and Fee Expense	213			
Credit Card Bank Fees	2,555	3,000	3,000	
Miscellaneous Supplies	22,999	0	0	Shifted to Professional/Technical
Total General Expenses and Supplies	84,029	64,000	59,200	
<b>Capital Outlay (700)</b>				
Improvement of Grounds	6,930	817	0	Reduce need
Leasehold Improvements	796	3,000	3,000	
Machinery & Equipment - Capital Purchase	4,000	80,000	0	No grant
Office Furniture, Fixtures & Equip - Capital Purchase	8,225	17,000	3,272	Reduce need
Total Capital Outlay	19,951	100,817	6,272	
<b>Total Operating Expenses</b>	330,054	419,650	297,852	
<b>TOTAL EXPENDITURES</b>	649,274	746,945	545,840	
<b>TOTAL EXPENDITURES AND OTHER USES</b>	<b>649,274</b>	<b>746,945</b>	<b>545,840</b>	



**ADMINISTRATIVE AGENCIES DIVISION**

**ORGANIZATION DESCRIPTION**

The Finance Department was reorganized in January 2010. The City Treasurer organization was merged with the Finance Department organization and became the Finance Department. Finance is responsible for the following functions:

- Payroll processing
- Accounts receivable
- Accounts payable
- Financial reporting
- Cash and treasury management
- Budgeting
- Purchasing and procurement
- Auditing and special studies
- Insurance Claims payments and collections

**FY2009-10 ACCOMPLISHMENT HIGHLIGHTS**

- Successfully implemented new general ledger, payroll/timekeeping and accounts payable software system
- Received the Government Finance Officers Association award for distinguished budget presentation

**FY2010-11 GOALS**

**Submit and receive the Government Finance Officers Association award for distinguished budget presentation**

**Maintain a fiscally constrained budget through prioritization of expenditures and identification of revenue sources other than new taxes.**

- *Prioritize funding from federal and state sources as well as public and private grants for all departments and in support of all stated goals.*
- *Identify ways to reduce expenditures through restructuring, reducing scope of services or consolidating functions*
- *Try to achieve goals without balancing budget solely by reducing amount transferred to capital projects*

**Cooperate with and help facilitate Annexation Petitions**

- *Assist sponsors of the Willow Creek annexation as requested and permitted*

DEPARTMENTS, DIVISIONS, AND PROGRAMS  
GENERAL GOVERNMENT DEPARTMENT  
**FINANCE**

**ADMINISTRATIVE AGENCIES DIVISION**

Account Category / Description	FY2008-09 Actual	FY2009-10 Amended Budget	FY2010-11 Adopted Budget	Explanation of Change
<b>SALARIES, WAGES AND BENEFITS</b>				
<b>Salaries and Wages (100)</b>				
Elected & Exempt Salaries	118,879	205,037	161,013	Department reorganization
Permanent and Provisional Compensation	17,403		41,600	Department reorganization
Overtime and Pay Adjustments	1,800			
PTO and Comp Time Pay(Compensated Absences)	17,910			
PTO Funded Future Liability	3,144	7,591	7,600	
Total Salaries, Wages and Benefits	159,136	212,628	210,213	
<b>Employer Paid Benefits (200)</b>				
Health Insurance Premiums	11,281	19,164	22,470	Department reorganization
Life, AD&D Premiums	382		413	Budget categorization
Sect 125 Flex Plan Costs	60		98	Budget categorization
LTD Premiums	915	1,254	1,216	Department reorganization
STD Premiums	337	717	583	Department reorganization
Dental Insurance Premiums	946		1,530	Rate increase and department reorganization
EAP-Employee Assistance Program Premiums	53		115	Budget categorization
Medicare (FICA)	2,203	2,973	2,938	Department reorganization
Retirement / Pension Contribution	17,719	23,826	29,615	Legislative mandated rate increase and department reorganization
Additional Retirement (401K / 457)	1,007			
Social Security (FICA) Substitute (401K / 457)	9,385	12,713	12,562	Department reorganization
Unemployment Insurance			4,526	New category
Workers Compensation Insurance	329	4,053	277	Budget categorization
Total Employer Paid Benefits	44,617	64,700	76,343	
<b>Total Salaries, Wages and Benefits</b>	<b>203,753</b>	<b>277,328</b>	<b>286,556</b>	
<b>OPERATING EXPENSES</b>				
<b>Professional and Technical Services (300)</b>				
Technical - Contracted Services - DC Lobbyist	2,615			
Information Systems - Contracted Services	4,104			
Total Professional and Technical Services	6,719			
<b>Other Purchased Services (500)</b>				
Telephone - Communications / Internet	5,571			
Travel, Meals & Lodging	420			
Training / Seminars	3,090	5,241	8,000	Department reorganization
Total Other Purchased Services	9,081	5,241	8,000	
<b>General Expenses and Supplies (600)</b>				
Computer Supplies	48			
Computer Software <\$10,000	53,864			
Computer Components <\$10,000	12,511			
Mileage Allowanced / Reimbursement	1,240	400	400	
Subscriptions & Memberships	325	760	1,060	Department reorganization
Books - Educational	70	300	300	
Total General Expenses and Supplies	68,058	1,460	1,760	
<b>Total Operating Expenses</b>	<b>83,857</b>	<b>6,701</b>	<b>9,760</b>	
<b>TOTAL EXPENDITURES</b>	<b>287,610</b>	<b>284,029</b>	<b>296,316</b>	
<b>TOTAL EXPENDITURES AND OTHER USES</b>	<b>287,610</b>	<b>284,029</b>	<b>296,316</b>	

ADMINISTRATIVE AGENCIES DIVISION

ORGANIZATION DESCRIPTION

Cottonwood Heights contracts with a private law firm to provide City Attorney services. The lawyer who acts in the capacity as City Attorney attends all City Council Business and Work Session meetings and attends all Planning and Zoning Commission meetings.

Account Category / Description	FY2008-09 Actual	FY2009-10 Amended Budget	FY2010-11 Adopted Budget	Explanation of Change
<b>OPERATING EXPENSES</b>				
<b>Professional and Technical Services (300)</b>				
Professionally Licensed Services	161,084	185,375	185,375	
Total Professional and Technical Services	161,084	185,375	185,375	
<b>Total Operating Expenses</b>	161,084	185,375	185,375	
<b>TOTAL EXPENDITURES</b>	161,084	185,375	185,375	
<b>TOTAL EXPENDITURES AND OTHER USES</b>	<b>161,084</b>	<b>185,375</b>	<b>185,375</b>	

**ADMINISTRATIVE AGENCIES DIVISION**

**ORGANIZATION DESCRIPTION**

Administrative Service was created by combining the City Recorder's Office and the Business Licensing Offices. Administrative Services personnel provide the following services:

- City Recorder
- Business Licensing
- Dog Licensing
- Human Resources
- Cash Receipting
- City hall reception and one stop counter support
- Events Liaison

**FY2009-10 ACCOMPLISHMENT HIGHLIGHTS**

- Established as an option dog licensing through local veterinarians
- Established on-site business license compliance by mapping "districts" to make sure all businesses are covered each year

**FY2010-11 GOALS**

**Implement programs designed to enhance customer loyalty and satisfaction**

- *Educate staff and the public on the tracking procedure for every complaint and achieve a 100% response rate to filed complaints*
- *Select, develop, and implement training for all employees who may become involved with citizens in potentially confrontational situations*

**Maintain strong interlocal cooperation with other government entities with particular emphasis on the following**

- *Work with CHRC on projects of mutual benefit and interest to citizens and cooperate in identifying sources of funding for recreation related projects*

DEPARTMENTS, DIVISIONS, AND PROGRAMS  
GENERAL GOVERNMENT DEPARTMENT  
**ADMINISTRATIVE SERVICES**

**ADMINISTRATIVE AGENCIES DIVISION**

Account Category / Description	FY2008-09 Actual	FY2009-10 Amended Budget	FY2010-11 Adopted Budget	Explanation of Change
<b>SALARIES, WAGES AND BENEFITS</b>				
<b>Salaries and Wages (100)</b>				
Elected & Exempt Salaries	58,719	191,476	75,000	Department reorganization and Market based salary adjustment
Professional/Technical/Managerial Salaries	51,297			
Permanent and Provisional Compensation	83,845	41,070	99,200	Department reorganization
Temporary, Seasonal, Emergency Compensation	6,627	22,950	26,166	Transfer from Legislative Committees and Special Bodies
Overtime and Pay Adjustments	5,685			
Employee Bonus	2,500			
PTO and Comp Time Pay(Compensated Absences)	24,838			
PTO Funded Future Liability	6,983	6,314	6,314	
Total Salaries and Wages	240,495	261,810	206,680	
<b>Employer Paid Benefits (200)</b>				
Health Insurance Premiums	22,562	30,212	27,270	Department reorganization
Life, AD&D Premiums	737		827	Budget categorization
Sect 125 Flex Plan Costs	298		131	Budget categorization
LTD Premiums	1,320	1,563	1,129	Department reorganization
STD Premiums	767	670	541	Department reorganization
Dental Insurance Premiums	1,781		1,530	Department reorganization and rate increase
EAP-Employee Assistance Program Premiums	110		228	Department reorganization
Medicare (FICA)	3,190	3,372	2,905	Department reorganization
Retirement / Pension Contribution	25,495	23,009	23,291	Department reorganization and Legislative mandated increase
Additional Retirement (401K / 457)	3,861	4,013	4,013	
Social Security (FICA) Substitute (401K / 457)	14,161	14,418	12,423	Department reorganization
Workers Compensation Insurance	1,560	4,597	1,245	
Total Employer Paid Benefits	75,841	81,854	75,533	
<b>Total Salaries, Wages and Benefits</b>	<b>316,336</b>	<b>320,714</b>	<b>282,213</b>	
<b>OPERATING EXPENSES</b>				
<b>Professional and Technical Services (300)</b>				
Consulting / Administrative Support Contracts	3,044	3,700	3,700	
Total Professional and Technical Services	3,044	3,700	3,700	
<b>Property Services (400)</b>				
Maintenance of Office Equipment	10,269	7,414	7,400	
Total Property Services	10,269	7,414	7,400	
<b>Other Purchased Services (500)</b>				
Surety & Fidelity Bonds	50			
Training / Seminars	2,941	4,600	4,600	
Public Notices / Advertising	4,134	5,000	5,000	
Total Other Purchased Services	7,125	9,600	9,600	
<b>General Expenses and Supplies (600)</b>				
Office Supplies	1,367	1,000	1,000	
Mileage Allowanced / Reimbursement	464	250	250	
Subscriptions & Memberships	2,284	1,490	1,490	
Books - Educational	485			
Total General Expenses and Supplies	4,601	2,740	2,740	
<b>Total Operating Expenses</b>	<b>25,039</b>	<b>23,454</b>	<b>23,440</b>	
<b>TOTAL EXPENDITURES AND OTHER USES</b>	<b>341,375</b>	<b>367,118</b>	<b>305,653</b>	

### **ORGANIZATION DESCRIPTION**

The Election program is administered by the City Recorder. Cottonwood Heights holds municipal elections on the odd numbered years. The City contracts with the Salt Lake County Clerks Office to provide the machinery and staffing to accommodate City elections.

### **FY2010-11 GOALS**

Account Category / Description	FY2008-09 Actual	FY2009-10 Amended Budget	FY2010-11 Adopted Budget	Explanation of Change
<b>OPERATING EXPENSES</b>				
<b>Professional and Technical Services (300)</b>				
Major Contracted Services - Annually Fixed	0	49,000	0	No election in FY2011
Total Professional and Technical Services	0	49,000	0	
<b>Total Operating Expenses</b>	0	49,000	0	
<b>TOTAL EXPENDITURES</b>	0	49,000	0	
<b>TOTAL EXPENDITURES AND OTHER USES</b>	<b>0</b>	<b>49,000</b>	<b>0</b>	

# ***PUBLIC SAFETY DEPARTMENT***

### **ORGANIZATION DESCRIPTION**

A leader within Utah Law Enforcement, Patrol, Investigations, Community Oriented Policing and Administrative services, the Cottonwood Heights Police Department, in partnership with the community, proactively protects and serves the community through progressive, comprehensive, and cost effective law enforcement. Working under the direction of the Chief of Police performing the following essential duties and responsibilities:

Preserve the peace and enforce the law. Repress crime through identification and apprehension of criminals and recovery of stolen property. Regulate non-criminal conduct, such as traffic control, crowd control etc. Prepare a variety of reports and records. Report to the scene of accidents and investigates causes and results of accidents. Compile and prepare required information and evidence to assist in prosecution of criminal cases. Testify as a witness in court as needed. Provide community oriented police work and assists citizens in such matters as crime prevention, drug abuse resistance education (DARE), traffic safety, and giving general information as needed. Make investigations of vice and narcotics activities. Identify and recover stolen property, investigate reports of stolen automobiles and property stolen from automobiles. Conduct investigations of homicides and thefts, conduct special investigations for other law enforcement agencies, investigate all complaints on checks and forgeries, and investigate complaints of crimes committed by juveniles.

### **FY2009-10 ACCOMPLISHMENT HIGHLIGHTS**

The Cottonwood Heights Police Department has become a cost effective proactive leader in Law Enforcement within the Salt Lake Valley. CHPD accomplishments include one of the highest apprehension and conviction rates for violent part one crimes in the Salt Lake Valley. They have one of the uppermost arrest rates for DUI and impaired drivers in the State of Utah. From a risk management perspective CHPD has distinguished themselves as a premier law enforcement agency with the Utah League of Cities and Towns with a cost/loss ratio of only 2%. The average officer has over 12 years experience and is better trained, equipped and lead than any other generation of law enforcement.

### **FY2010-11 GOALS**

**Enhance CHPD performance with emphasis on officer/citizen interaction and renewed focus on neighborhoods and youth issues:**

- *Increase financial, volunteer, and media support of Neighborhood Watch Program*
- *Continue emphasis on DUI enforcement and neighborhood patrols*
- *Enhance annual awards event with focus on both officer and citizen activities*
- *Emphasize collaborative law enforcement by maximizing interagency cooperation and mutual aid*
- *Continue to develop and implement a professional curriculum for training all officers with particular focus on creating a community friendly police force*
- *Examine ways to be more effective in drug abuse enforcement with particular emphasis on prescription drug abuse and abuse by teenage youth*



DEPARTMENTS, DIVISIONS, AND PROGRAMS  
PUBLIC SAFETY DEPARTMENT  
**POLICE**

Account Category / Description	FY2008-09 Actual	FY2009-10 Amended Budget	FY2010-11 Adopted Budget	Explanation of Change
<b>SALARIES, WAGES AND BENEFITS</b>				
<b>Salaries and Wages (100)</b>				
Elected & Exempt Salaries	142,760	0	181,000	Budget categorization and Market adjustment
Professional/Technical/Managerial Salaries	10,085	0	0	
Permanent and Provisional Compensation	144,209	2,272,907	230,646	Budget categorization and move Support Specialist to full time and COLA effective 1/1/2011
Sworn Police Officer Compensation	1,503,172	0	1,791,335	Budget categorization and COLA effective 1/1/2011
Temporary, Seasonal, Emergency Compensation	86,600	0	143,400	Budget categorization
Overtime and Pay Adjustments	76,441	90,135	0	
Paid Overtime	14,328	1,915	150,200	Budget categorization and grant
On Call Pay	1,900	0	0	
Employee Bonus	24,300	51,000	0	
PTO and Comp Time Pay(Compensated Absences)	158,675	0	0	
PTO Funded Future Liability	52,686	70,197	70,197	
Reimbursed Labor	-60,000	-60,000	-60,000	
Total Salaries and Wages	2,155,155	2,426,154	2,506,778	
<b>Employer Paid Benefits (200)</b>				
Health Insurance Premiums	311,185	433,462	370,552	Budget categorization and rate increase
Life, AD&D Premiums	4,084	0	5,581	Budget categorization
Sect 125 Flex Plan Costs	388	0	488	Budget categorization
LTD Premiums	11,680	21,887	13,499	Budget categorization
STD Premiums	7,196	0	6,473	Budget categorization
Dental Insurance Premiums	22,409	0	27,026	Budget categorization and rate increase
EAP-Employee Assistance Program Premiums	648	0	1,558	Budget categorization
Medicare (FICA)	30,099	34,595	34,477	
Retirement / Pension Contribution	468,987	533,420	588,119	Legislative mandated rate increase
Additional Retirement (401K / 457)	12,490	0	12,038	Budget categorization
Social Security (FICA) Substitute (401K / 457)	129,780	147,921	147,421	
Unemployment Insurance	690	0	0	
Workers Compensation Insurance	48,179	50,638	52,073	Rate decrease
Total Employer Paid Benefits	1,047,814	1,221,923	1,259,305	
<b>Total Salaries, Wages and Benefits</b>	<b>3,202,970</b>	<b>3,646,162</b>	<b>3,766,083</b>	
<b>OPERATING EXPENSES</b>				
<b>Professional and Technical Services (300)</b>				
Professional and Technical Services-Emergency Mgmt.		1,593	0	Budget categorization
Police - UCAN Radio Services	2,083	20,000	20,000	
Police - E911 Services / PSAP Contractual Services	94,100	185,000	185,000	
Police - Records Management Contractual Services	331,948	33,000	33,000	
Police - Contracted PS Crime Lab Service	16,993	14,000	20,000	Budget categorization
Police - Contracted Service - Other	75,426	5,000	4,000	Budget categorization
Major Contracted Services - Annually Fixed	503,062	60,000	0	
Informants and Drug Buys	0	2,000	2,000	
Total Professional and Technical Services	1,023,611	320,593	264,000	

Account Category / Description	FY2008-09 Actual	FY2009-10 Amended Budget	FY2010-11 Adopted Budget	Explanation of Change
<b>Property Services (400)</b>				
Maintenance of Buildings	1,826	3,500	3,500	
Maintenance of Office Equipment	266	500	500	
Lease of Building - rent	102,785	109,200	109,200	
Equipment Rentals	3,247	3,185	3,185	
Small Tools and Equipment	4,182	0	0	
Police - Special Supplies	118,174	38,800	35,000	Budget categorization
Police - Firearms	55,094	23,000	10,000	Budget categorization
Police - Tasers	44,475	8,000	8,000	
Police -Personnel Safety Equipment	5,204	2,000	5,000	Budget categorization
Police - Dog, Equipment & Supplies	2,934	7,000	15,000	Budget categorization
Total Property Services	338,188	195,185	189,385	
<b>Other Purchased Services (500)</b>				
Insurance - General Business	20,272	21,137	21,137	
Telephone - Communications / Internet	41,949	48,000	48,000	
Travel, Meals & Lodging	3,296	0	0	
Training / Seminars	28,123	20,000	15,000	Budget categorization
Appreciation Events / Hosting	0	1,000	0	Budget categorization
Total Other Purchased Services	93,640	90,137	84,137	
<b>General Expenses and Supplies (600)</b>				
Uniform Purchases - New	85,386	23,000	25,000	Budget categorization
Identification Supplies	11,387	4,000	4,000	
Meals & Refreshments	5,126	6,500	3,500	Budget categorization
Tuition Reimbursement	2,315	5,500	5,500	
Police Supplies - including ammunition	40,598	24,000	35,000	Budget categorization
Office Supplies	30,469	17,000	23,000	Budget categorization
Computer Software <\$10,000	5,152	3,000	7,000	Budget categorization
Computer Components <\$10,000	40,247	22,000	12,000	Budget categorization
Vehicle Repairs	0	23,000	10,000	Budget categorization
Vehicle Tires	0	19,800	3,600	Budget categorization
Gasoline, Diesel, Oil, & Grease	111,230	142,400	142,400	
Subscriptions & Memberships	3,010	3,500	2,500	Budget categorization
Interest and Fee Expense	147	0	0	
Total General Expenses and Supplies	335,066	320,700	273,500	
<b>Capital Outlay (700)</b>				
Improvements of Buildings	6,490	0	0	
Leasehold Improvements	0	5,000	5,000	
Autos & Trucks - Capital Purchase	31,000	0	0	
Computer Equipment - Capital Purchase	0	7,533	0	Budget categorization
Machinery & Equipment - Capital Purchase	0	1,000	6,000	Budget categorization
Office Furniture, Fixtures & Equip - Capital Purchase	12,161	3,000	5,000	Budget categorization
Police - Vehicle Light Bars / Sirens	915	0	0	
Police - Vehicle Communications	101,764	9,000	5,000	Budget categorization
Police - Hand Held Radios	93,879	6,000	7,000	Budget categorization

Account Category / Description	FY2008-09 Actual	FY2009-10 Amended Budget	FY2010-11 Adopted Budget	Explanation of Change
Total Capital Outlay	246,209	31,533	28,000	
<b>Total Operating Expenses</b>	2,036,714	862,022	839,022	
<b>TOTAL EXPENDITURES</b>	5,239,684	4,508,683	4,605,105	
<b>TOTAL EXPENDITURES AND OTHER USES</b>	<b>5,239,684</b>	<b>4,508,683</b>	<b>4,605,105</b>	

\* Police vehicle lease expense budget is found on page 124.

### **ORGANIZATION DESCRIPTION**

Ordinance Enforcement is where the City accounts for animal control and servicing. Also, provided is enforcement of zoning ordinances throughout the City.

### **FY2010-11 GOALS**

#### **Implement programs designed to enhance customer loyalty and satisfaction**

- *Develop "For Your Information" (FYI) brochures to be used for the most common complaint and queries. Explain the investigation process, and provide a timeline and expectation of resolution*

Account Category / Description	FY2008-09 Actual	FY2009-10 Amended Budget	FY2010-11 Adopted Budget	Explanation of Change
<b>SALARIES, WAGES AND BENEFITS</b>				
<b>Salaries and Wages (100)</b>				
Permanent and Provisional Compensation	77,541	91,430	85,809	Budget categorization and COLA effective 1/1/2011
Overtime and Pay Adjustments	1,741			
On Call Pay	3,580			
Employee Bonus	1,000			
PTO and Comp Time Pay(Compensated Absences)	9,678			
PTO Funded Future Liability	2,586	2,590	2,590	
<b>Total Salaries and Wages</b>	<b>96,127</b>	<b>94,020</b>	<b>87,256</b>	
<b>Employer Paid Benefits (200)</b>				
Health Insurance Premiums	22,562	25,666	19,541	Budget categorization
Life, AD&D Premiums	249		276	Budget categorization
LTD Premiums	531	597	515	Budget categorization
STD Premiums	308	320	247	Budget categorization
Dental Insurance Premiums	1,500		1,291	Budget categorization and rate increase
EAP-Employee Assistance Program Premiums	35		77	Budget categorization
Medicare (FICA)	1,264	1,326	1,244	Budget categorization
Retirement / Pension Contribution	10,384	10,624	10,735	Legislative mandated rate increase
Additional Retirement (401K / 457)	48			
Social Security (FICA) Substitute (401K / 457)	6,359	5,669	5,320	Budget categorization
Workers Compensation Insurance	1,537	1,807	1,352	Rate decrease
Uniform Allowance	130			
<b>Total Employer Paid Benefits</b>	<b>44,907</b>	<b>46,009</b>	<b>40,598</b>	
<b>Total Salaries, Wages and Benefits</b>	<b>141,034</b>	<b>140,029</b>	<b>128,997</b>	

#### **OPERATING EXPENSES**

##### **Professional and Technical Services (300)**

Veterinary Services	-136			
Major Contracted Services - Annually Fixed	6,826	8,800	10,000	Budget categorization
<b>Total Professional and Technical Services</b>	<b>6,690</b>	<b>8,800</b>	<b>10,000</b>	

##### **Property Services (400)**

Small Tools and Equipment	4,695	1,275	1,000	Budget categorization
<b>Total Property Services</b>	<b>4,695</b>	<b>1,275</b>	<b>1,000</b>	

DEPARTMENTS, DIVISIONS, AND PROGRAMS  
 PUBLIC SAFETY DEPARTMENT  
**POLICE – ORDINANCE ENFORCEMENT**

Account Category / Description	FY2008-09 Actual	FY2009-10 Amended Budget	FY2010-11 Adopted Budget	Explanation of Change
<b>Other Purchased Services (500)</b>				
Insurance - General Business	541	1,400	1,400	
Training / Seminars	3,157	1,200	1,200	
Total Other Purchased Services	3,698	2,600	2,600	
<b>General Expenses and Supplies (600)</b>				
Uniform Purchases - New	435	1,100	300	Budget categorization
Office Supplies	1,683			
Vehicle Repairs		125	0	Budget categorization
Gasoline, Diesel, Oil, & Grease	3,518	6,000	6,000	
Total General Expenses and Supplies	5,636	7,225	6,300	Budget categorization
<b>Capital Outlay (700)</b>				
Office Furniture, Fixtures & Equip - Capital Purchase	144			
Total Capital Outlay	144			
<b>Total Operating Expenses</b>	20,863	19,900	19,900	
<b>TOTAL EXPENDITURES</b>	161,897	159,929	148,897	
<b>TOTAL EXPENDITURES AND OTHER USES</b>	<b>161,897</b>	<b>159,929</b>	<b>148,897</b>	

### **ORGANIZATION DESCRIPTION**

The Fire Department is provided by contract with the Unified Fire Authority. The City is served by two Fire Stations with other support coming from the central Unified Fire Authority.

### **FY2010-11 GOALS**

Account Category / Description	FY2008-09 Actual	FY2009-10 Amended Budget	FY2010-11 Adopted Budget	Explanation of Change
<b>OPERATING EXPENSES</b>				
<b>Professional and Technical Services (300)</b>				
Police - E911 Services / PSAP Contractual Services	262,525	204,000	204,000	
Major Contracted Services - Annually Fixed	2,819,451	2,873,257	2,896,000	
Total Professional and Technical Services	3,081,976	3,077,257	3,100,000	
<b>Total Operating Expenses</b>	3,081,976	3,077,257	3,100,000	
<b>TOTAL EXPENDITURES</b>	3,081,976	3,077,257	3,100,000	
<b>TOTAL EXPENDITURES AND OTHER USES</b>	<b>3,081,976</b>	<b>3,077,257</b>	<b>3,100,000</b>	

***HIGHWAYS AND PUBLIC  
IMPROVEMENTS  
DEPARTMENT***

### **ORGANIZATION DESCRIPTION**

The Highways and Public Improvements department, functioning as the Public Works Department, maintains and improves the city's infrastructure. There are three distinct programs within this department. 1. The public works (non-class C) program which provides design, coordination and inspection services for public works projects as well as supervision and inspection service for private projects that affect and impact the city and its infrastructure. 2. The impact fee program which uses transportation and storm water impact fees for improvements related to growth. 3. The class C road program which uses the city's share of state motor fuels taxes to improve roads, bridges, sidewalks and street lights. This department also manages the City's Capital Improvement Program.

### **FY2009-10 ACCOMPLISHMENT HIGHLIGHTS**

- Reconstructed 24 street corners with ADA compliant access ramps
- Helped 52 residents with replacement or repair of damaged/settled curb/gutter and sidewalk
- Purchased and implemented the use of a camera system for the locating and evaluation of the cities storm drain system
- Continued work on the "Trip Hazard Mitigation" program in the area of 3500 East and Bengal Blvd
- Completed road maintenance of 1,094,335 sq ft of chipseal, 275,298 sq ft of overlay, and 1,583,236 sq. ft. of reclaimite

### **FY2010-11 GOALS**

#### **Continue development of programs to maximize the beneficial impact of capital improvements and open space, parks, trails, and beautification projects**

- *Enhance efforts to notify appropriate residents regarding capital projects*
- *Prioritize Completion of Big Cottonwood Trail project, Timberline Trailhead and the first phase of the Prospector Trailhead Project*
- *Emphasis on city beautification with program for immediate removal of graffiti and snipe signs as well as consideration of beautification projects along either Highland Drive, Bengal Blvd., or Fort Union Blvd*

#### **Maintain strong interlocal cooperation with other government entities with particular emphasis on the following**

- *Work with CHRC on projects of mutual benefit and interest to citizens and cooperate in identifying sources of funding for recreation related projects*



DEPARTMENTS, DIVISIONS, AND PROGRAMS  
HIGHWAYS AND PUBLIC IMPROVEMENTS DEPARTMENT  
**PUBLIC WORKS**

Account Category / Description	FY2008-09 Actual	FY2009-10 Amended Budget	FY2010-11 Adopted Budget	Explanation of Change
<b>SALARIES, WAGES AND BENEFITS</b>				
<b>Salaries and Wages (100)</b>				
Elected and Exempt			59,250	Budget categorization and Market adjustment
Permanent and Provisional Compensation	77,493	90,475	82,813	Budget categorization and new position
Temporary, Seasonal, Emergency Compensation	5,473			
Overtime and Pay Adjustments	1,869			
On Call Pay	241			
PTO and Comp Time Pay(Compensated Absences)	10,723			
PTO Funded Future Liability	3,231	3,296	3,296	
Total Salaries and Wages	99,031	93,771	145,359	
<b>Employer Paid Benefits (200)</b>				
Health Insurance Premiums	15,310	17,287	26,482	Budget categorization, new position
Life, AD&D Premiums	254		414	Budget categorization
Sect 125 Flex Plan Costs	60		98	Budget categorization
LTD Premiums	520	860	854	New position
STD Premiums	303		409	Budget categorization
Dental Insurance Premiums	1,156		1,944	Budget categorization, new position and rate increase
EAP-Employee Assistance Program Premiums	35		115	Budget categorization
Medicare (FICA)	1,423	1,312	2,063	New position Legislative mandated rate increase
Retirement / Pension Contribution	10,076	10,513	18,994	and new position
Social Security (FICA) Substitute (401K / 457)	5,163	5,609	8,808	New position
Workers Compensation Insurance	1,592	1,788	1,625	Rate decrease
Total Employer Paid Benefits	35,893	37,369	61,806	
<b>Total Salaries, Wages and Benefits</b>	<b>134,923</b>	<b>131,140</b>	<b>207,165</b>	
<b>OPERATING EXPENSES</b>				
<b>Professional and Technical Services (300)</b>				
Professionally Licensed Services	27,639			
Engineering Services - Contracted	76,667	100,000	100,000	
Total Professional and Technical Services	104,306	100,000	100,000	
<b>Property Services (400)</b>				
Street Sweeping	1,034	15,000	15,000	
Maintenance of Grounds			23,000	Budget moved from CIP
Small Tools and Equipment	21,790	25,000	25,000	
Total Property Services	22,824	40,000	63,000	
<b>Other Purchased Services (500)</b>				
Insurance - General Business	1,622	1,700	1,700	
Training / Seminars	1,568	1,200	1,200	
Total Other Purchased Services	3,189	2,900	2,900	
<b>General Expenses and Supplies (600)</b>				
Office Supplies	57			
Gasoline, Diesel, Oil, & Grease	9,503	7,000	7,000	
Total General Expenses and Supplies	9,559	7,000	7,000	
<b>Total Operating Expenses</b>	<b>139,879</b>	<b>149,900</b>	<b>172,900</b>	
<b>TOTAL EXPENDITURES</b>	<b>274,803</b>	<b>281,040</b>	<b>380,065</b>	
<b>TOTAL EXPENDITURES AND OTHER USES</b>	<b>274,803</b>	<b>281,040</b>	<b>380,065</b>	

DEPARTMENTS, DIVISIONS, AND PROGRAMS  
HIGHWAYS AND PUBLIC IMPROVEMENTS DEPARTMENT  
**CLASS C ROAD PROGRAM**

Account Category / Description	FY2008-09 Actual	FY2009-10 Amended Budget	FY2010-11 Adopted Budget	Explanation of Change
OPERATING EXPENSES				
Professional and Technical Services (300)				
Major Contracted Services - Annually Fixed	809,384	839,602	560,000	Adjustment to County contract / Class C shifted to CIP
Total Professional and Technical Services	809,384	839,602	560,000	
Property Services (400)				
Street Sweeping	16,485	45,000	45,000	
Improve Roads, Sidewalks	68,345			
Storm Drains	34,314	75,000	75,000	
Equipment Operations	33,964	50,000	50,000	
Total Property Services	153,107	170,000	170,000	
General Expenses and Supplies (600)				
Light & Power	159,278	140,000	140,000	
Water Billings	762	4,500	4,500	
Total General Expenses and Supplies	160,040	144,500	144,500	
Capital Outlay (700)				
Improvement of Roads & Streets - Captial Improvement	2,008			
Total Capital Outlay	2,008			
Total Operating Expenses	1,124,539	1,154,102	874,500	
TOTAL EXPENDITURES	1,124,539	1,154,102	874,500	
TOTAL EXPENDITURES AND OTHER USES	1,124,539	1,154,102	874,500	

Account Category / Description	FY2008-09 Actual	FY2009-10 Amended Budget	FY2010-11 Adopted Budget	Explanation of Change
<b>OPERATING EXPENSES</b>				
<b>Property Services (400)</b>				
Improve Roads, Sidewalks	19,093	0	0	
Storm Drains	6,686	0	0	
Total Property Services	25,779	0	0	
<b>Capital Outlay (700)</b>				
Capital Outlay - Property	0	30,000	20,000	Project scope reduced
Storm Drains - Capital Improvement	0	30,000	20,000	Project scope reduced
Total Capital Outlay	0	60,000	40,000	
<b>Total Operating Expenses</b>	25,779	60,000	40,000	
<b>TOTAL EXPENDITURES</b>	25,779	60,000	40,000	
<b>TOTAL EXPENDITURES AND OTHER USES</b>	<b>25,779</b>	<b>60,000</b>	<b>40,000</b>	



***COMMUNITY  
AND  
ECONOMIC DEVELOPMENT  
DEPARTMENT***

### **ORGANIZATION DESCRIPTION**

The Community and Economic Development Department consists of the following areas and functions: Community planning and zoning, building, GIS and Economic Development.

### **FY2009-10 ACCOMPLISHMENT HIGHLIGHTS**

- Organized and fostered community involvement through:
  - Valley Journal Community Development News
  - Special Committees to evaluate important planning projects
  - Public Hearings
  - General Plan Open Houses
  - Attending Special Owner Association meetings in the community
- Successfully integrated Animal Control and Nuisance Abatement into department.
- Successfully revised zoning ordinances to ensure best practices are being followed
- Worked to align the current best practices with office, commercial, residential and mixed-use projects with the City's general plan

### **FY2010-11 GOALS**

#### **Create a Strategic Economic Development and Redevelopment Plan**

- *Facilitate the development of a healthy, diversified economy in which businesses can locate, innovate, grow and prosper, and all residents have opportunities for economic prosperity*
- *Target key areas for development and redevelopment and consider master planning, timelines and budgets for facilitating the development plans*
- *Work with Economic Development Corp of Utah to augment plans for economic development and continue to support Chamber East*

#### **Implement programs designed to enhance customer loyalty and satisfaction**

- *Re-design website for improved user-friendliness and as a tool for publicity of City events and news items; further educate staff on the use of website for community and department updates*
- *Develop "For Your Information" (FYI) brochures to be used for the most common complaint and queries. Explain the investigation process, and provide a timeline and expectation of resolution*

DEPARTMENTS, DIVISIONS, AND PROGRAMS  
COMMUNITY AND ECONOMIC DEVELOPMENT DEPARTMENT  
**PLANNING AND ZONING**

Account Category / Description	FY2008-09 Actual	FY2009-10 Amended Budget	FY2010-11 Adopted Budget	Explanation of Change
<b>SALARIES, WAGES AND BENEFITS</b>				
<b>Salaries and Wages (100)</b>				
Elected & Exempt Salaries	57,415		76,000	Budget categorization
Professional/Technical/Managerial Salaries	40,022			
Permanent and Provisional Compensation	59,130	161,625	127,486	Budget categorization and new position
Temporary, Seasonal, Emergency Compensation	3,102			
Overtime and Pay Adjustments	556			
PTO and Comp Time Pay(Compensated Absences)	19,664			
PTO Funded Future Liability	1,954	4,978	3,978	Budget categorization
Total Salaries and Wages	181,843	166,603	207,464	
<b>Employer Paid Benefits (200)</b>				
Health Insurance Premiums	36,520	38,586	44,940	Budget categorization and new position
Life, AD&D Premiums	445		552	Budget categorization and new position
Sect 125 Flex Plan Costs	755		66	Budget categorization and new position
LTD Premiums	1,022	1,536	1,221	Budget categorization and new position
STD Premiums	603		585	Budget categorization and new position
Dental Insurance Premiums	2,295		3,060	Budget categorization, rate increase and new position
EAP-Employee Assistance Program Premiums	53		154	Budget categorization
Medicare (FICA)	2,601	2,344	2,951	New position
Retirement / Pension Contribution	19,095	18,781	26,292	Legislative mandated rate increase and new position
Social Security (FICA) Substitute (401K / 457)	11,021	10,021	12,616	New position
Workers Compensation Insurance	3,031	3,195	2,198	Rate decrease
Total Employer Paid Benefits	77,442	74,463	94,635	
<b>Total Salaries, Wages and Benefits</b>	<b>259,285</b>	<b>241,066</b>	<b>302,099</b>	
<b>OPERATING EXPENSES</b>				
<b>Professional and Technical Services (300)</b>				
Professionally Licensed Services	305			
Building Services - Contracted	158,616	155,000	120,000	Restructure contract renewal
Engineering Services - Contracted	57,577	101,169	40,000	Restructure contract renewal
Total Professional and Technical Services	216,497	256,169	160,000	
<b>Other Purchased Services (500)</b>				
Insurance - General Business	1,719	1,800	1,800	
Travel, Meals & Lodging	4,521		3,000	Budget categorization
Training / Seminars	3,418	8,259	3,000	Budget categorization
Public Notices / Advertising	-1,799	4,800	10,000	Enhanced public notification campaign
Maps and Plat Recording & Supplies	1,551	2,000	500	Budget categorization
Total Other Purchased Services	9,409	16,859	18,300	
<b>General Expenses and Supplies (600)</b>				
Meals & Refreshments	659			
Office Supplies	1,251	2,000	2,000	
Computer Supplies	23			

DEPARTMENTS, DIVISIONS, AND PROGRAMS  
 COMMUNITY AND ECONOMIC DEVELOPMENT DEPARTMENT  
**PLANNING AND ZONING**

Account Category / Description	FY2008-09 Actual	FY2009-10 Amended Budget	FY2010-11 Adopted Budget	Explanation of Change
Computer Software <\$10,000	501			
Vehicle Tires		1,600		Budget Categorization
Gasoline, Diesel, Oil, & Grease	1,717	1,400	3,000	Budget Categorization
Subscriptions & Memberships	2,177	2,500	14,250	New membership in the Economic Development Corporation of Utah (EDCU)
Books - Educational	216			
Computer Basic Training / Resources	87			
Total General Expenses and Supplies	6,632	7,500	19,250	
<b>Total Operating Expenses</b>	232,538	233,800	197,550	
<b>TOTAL EXPENDITURES</b>	491,823	474,866	499,649	
<b>TOTAL EXPENDITURES AND OTHER USES</b>	<b>491,823</b>	<b>474,866</b>	<b>499,649</b>	



**ORGANIZATION DESCRIPTION**

The Data Processing / Information Technology program supports the computers and servers in use in the City and provides software support and data related customer service. This service is provided through a contract.

**FY2009-10 ACCOMPLISHMENT HIGHLIGHTS**

**FY2010-11 GOALS**

Account Category / Description	FY2008-09 Actual	FY2009-10 Amended Budget	FY2010-11 Adopted Budget	Explanation of Change
<b>OPERATING EXPENSES</b>				
<b>Professional and Technical Services (300)</b>				
Technical - Contracted Services		16,500	16,500	
Information Systems - Contracted Services		2,000	2,000	
Total Professional and Technical Services		18,500	18,500	
<b>Other Purchased Services (500)</b>				
Telephone - Communications / Internet		3,000	3,000	
Training / Seminars		3,000	3,000	
Total Other Purchased Services		6,000	6,000	
<b>General Expenses and Supplies (600)</b>				
Computer Supplies		2,000	2,000	
Computer Software <\$10,000		77,000	43,921	Reduction for one time software purchase
Computer Components <\$10,000		23,000	23,000	
Total General Expenses and Supplies		102,000	68,921	
<b>Total Operating Expenses</b>		126,500	93,421	
<b>TOTAL EXPENDITURES</b>		126,500	93,421	
<b>TOTAL EXPENDITURES AND OTHER USES</b>		<b>126,500</b>	<b>93,421</b>	



***DEBT SERVICE, LEASE EXPENSE,  
OTHER AND TRANSFERS***

DEPARTMENTS, DIVISIONS, AND PROGRAMS  
DEBT SERVICE AND TRANSFERS  
**DEBT SERVICE / LEASE EXPENSE AND TRANSFERS**

DEBT SERVICE / LEASE EXPENSE

Account Category / Description	FY2008-09 Actual	FY2009-10 Amended Budget	FY2010-11 Adopted Budget	Explanation of Change
<b>DEBT SERVICE / LEASE EXPENSE</b>				
<b>Debt Service / Lease Expense</b>				
Debt Service / Lease Expense Principle Payments		194,200	250,975	New police vehicle lease
Debt Service Interest Payments				
Total Debt Service		194,200	250,975	
<b>Total Debt Service / Lease Expense</b>		194,200	250,975	
<b>TOTAL DEBT SERVICE / LEASE EXPENSE</b>				
		<b>194,200</b>	<b>250,975</b>	

OTHER USES

Account Category / Description	FY2008-09 Actual	FY2009-10 Amended Budget	FY2010-11 Adopted Budget	Explanation of Change
<b>OTHER USES</b>				
<b>Other</b>				
Police Vehicles	1,074,912		1,199,662	New police vehicle lease*
Total Other	1,074,912		1,199,662	
<b>Transfers to Other Funds</b>				
Transfers to Capital Improvement Fund	1,499,074	1,907,959	1,158,969	Annual support
Transfers to Capital Improvement Fund from Class C			279,602	Move portion of Class C funding from general fund to CIP
Transfers to CH Recreation Center Baseball Park		35,000		
Total Transfers	1,499,074	1,942,959	1,438,571	
<b>Total Other Uses</b>	1,499,074	1,942,959	2,638,233	
<b>TOTAL OTHER USES</b>				
	<b>1,499,074</b>	<b>1,942,959</b>	<b>2,638,233</b>	

# **STAFFING DOCUMENT**

**POSITIONS BY DEPARTMENT**

Position Titles	2006-07	2007-08	2008-09	2009-10	2010-11	Changes from FY 2009-10 to FY 2010-11
<b>GENERAL GOVERNMENT DEPARTMENT</b>						
<b>Mayor and City Council 4111</b>						
Mayor	1.00	1.00	1.00	1.00	1.00	
City Council Member	4.00	4.00	4.00	4.00	4.00	
<b>Mayor and City Council Total</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	
<b>City Manager 4131</b>						
City Manager	1.00	1.00	1.00	1.00	1.00	
Deputy City Manager	1.00	1.00	1.00	1.00	0.00	1.00 position transferred to public works 4410 and changed to public works director
Public Relations Specialist	0.00	0.00	0.00	0.00	.75	.50 title changed from admin assistant for public relations, .25 hours added
Admin Assistant for Public Relations	.50	.50	.50	.50	0.00	.50 title changed to public relations specialist
Reception/Customer Service Rep.	.69	0.00	0.00	0.00	0.00	
Volunteer Service Coordinator	.50	.75	0.00	0.00	0.00	
<b>City Manager Total</b>	<b>3.69</b>	<b>3.25</b>	<b>2.50</b>	<b>2.50</b>	<b>1.75</b>	
<b>Finance 4141</b>						
Finance Director and Budget Officer	1.00	1.00	1.00	1.00	1.00	
Treasury and Financial Reporting Manager	0.00	0.00	0.00	0.00	1.00	.63 position transferred from city treasurer 4143; .37 position added and position changed to treasurer and financial reporting manager
Accounting Manager	0.00	0.00	0.00	0.00	1.00	.50 position changed from accountant; .50 position added and position changed to accounting manager
Accountant	0.00	.50	0.00	.50	0.00	.50 position changed to accounting manager
Accounting Technician	0.00	.26	0.00	.75	0.00	.75 position eliminated
Customer Service Rep	.60	.60	.50	0.00	0.00	
Treasurer's Assistant	.28	.28	0.00	0.00	0.00	
Information Systems Specialist	.25	.25	0.00	0.00	0.00	
<b>Finance Total</b>	<b>2.13</b>	<b>2.89</b>	<b>1.50</b>	<b>2.25</b>	<b>3.00</b>	
<b>City Treasurer 4143</b>						
City Treasurer/Budget Officer	.63	.63	.63	.63	0.00	.63 position transferred to finance 4141.
Treasurer's Assistant	.28	.33	0.00	0.00	0.00	
<b>City Treasurer Total</b>	<b>.91</b>	<b>.96</b>	<b>.63</b>	<b>.63</b>	<b>0.00</b>	
<b>Administrative Services 4144</b>						
Admin Services Director/City Recorder	0.00	1.00	1.00	1.00	1.00	
City Recorder	1.00	0.00	0.00	0.00	0.00	
Deputy City Recorder and Business License Coordinator	0.00	0.00	0.00	0.00	1.00	1.00 position changed from business licensing coordinator
Reception/Customer Service Rep.	0.00	1.00	1.14	1.14	0.00	.57 position changed to 1.00 office assistant I, and .57 position changed to .50 office assistant II
Human Resource Generalist	0.00		1.00	1.00	0.00	1.00 position eliminated

Position Titles	2006-07	2007-08	2008-09	2009-10	2010-11	Changes from FY 2009-10 to FY 2010-11
<b>GENERAL GOVERNMENT DEPARTMENT (CONT'D)</b>						
Human Resource Specialist--Benefits	0.00	0.00	0.00	0.00	.50	.50 new position
Office Assistant II	0.00	0.00	0.00	0.00	.50	.50 new position
Office Assistant I	0.00	0.00	0.00	0.00	1.00	1.00 new position
Web Technician	0.00	0.00	.50	.50	0.00	.50 position eliminated
Events Coordinator			.50	.50	.48	Position hours adjusted
Office Technician	0.00	0.00	0.00	0.00	.38	.38 position added
<b>Administrative Services Total</b>	<b>1.00</b>	<b>2.00</b>	<b>4.14</b>	<b>4.14</b>	<b>4.86</b>	
<b>Business Licensing 4615</b>						
Business Licensing Coordinator	1.00	1.00	1.00	1.00	0.00	1.00 position transferred to administrative services 4144
<b>Business Licensing Total</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>0.00</b>	
<b>TOTAL GENERAL GOVERNMENT DEPT</b>	<b>13.73</b>	<b>15.10</b>	<b>14.77</b>	<b>15.52</b>	<b>14.61</b>	
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT DEPARTMENT</b>						
<b>Planning and Zoning 4611</b>						
Director of Community & Economic Development and Planning Director	0.00	0.00	0.00	1.00	1.00	
Planning Director	1.00	1.00	1.00	0.00	0.00	
Associate Planner	1.00	1.00	1.00	1.00	1.00	
GIS Specialist	0.00	1.00	1.00	1.00	1.00	
Code Enforcement Officer	1.00	0.00	0.00	0.00	0.00	
Inspector	1.00	1.00	1.00	0.00	0.00	
Planning Intern	.50	.50	.50	.15	0.00	.15 position eliminated
Planning/Bldg/Public Works Technician	0.00	0.00	0.00	0.00	1.00	1.00 new position
<b>Planning and Zoning Total</b>	<b>4.50</b>	<b>4.50</b>	<b>4.50</b>	<b>3.15</b>	<b>4.00</b>	
<b>TOTAL COMMUNITY &amp; ECON DEV DEPT</b>	<b>4.50</b>	<b>7.50</b>	<b>6.50</b>	<b>5.15</b>	<b>4.00</b>	
<b>PUBLIC WORKS DEPARTMENT</b>						
<b>Public Works 4410</b>						
Public Works Director	0.00	0.00	0.00	0.00	1.00	1.00 position transferred from city manager 4131 and changed from deputy city manager
PW Operations Manager	1.00	1.00	1.00	1.00	0.00	1.00 position changed to PW inspector
PW Operations Specialist II	0.00	0.00	1.00	1.00	1.00	
PW Operations Specialist I (1)	0.00	0.00	0.00	0.00	1.00	1.00 new position
PW Inspector	0.00	0.00	0.00	0.00	1.00	1.00 position changed from PW operations manager
PW Intern (1)	0.00	0.00	0.00	0.00	.20	.20 new position
<b>Public Works Total</b>	<b>1.00</b>	<b>1.00</b>	<b>2.00</b>	<b>2.00</b>	<b>4.20</b>	
<b>TOTAL PUBLIC WORKS DEPARTMENT</b>	<b>1.00</b>	<b>1.00</b>	<b>2.00</b>	<b>2.00</b>	<b>4.20</b>	
<b>PUBLIC SAFETY DEPARTMENT</b>						
<b>Police 4211</b>						
Police Chief	0.00	1.00	1.00	1.00	1.00	
Assistant Police Chief	0.00	1.00	1.00	1.00	1.00	

CITY OF COTTONWOOD HEIGHTS  
FY2010-11 ANNUAL OPERATING AND CAPITAL BUDGET

DEPARTMENTS, DIVISIONS, AND PROGRAMS  
STAFFING DOCUMENT

Position Titles	2006-07	2007-08	2008-09	2009-10	2010-11	Changes from FY 2009-10 to FY 2010-11
<b>PUBLIC SAFETY DEPARTMENT (CONT'D)</b>						
Sergeant	0.00	0.00	5.00	5.00	7.00	2.00 positions changed from corporal
Corporal	0.00	0.00	4.00	4.00	1.00	1.00 position changed to police officer; 2.00 positions changed to sergeant
Police Officer/Detective	0.00	0.00	5.00	6.00	6.25	.25 position added
Police Officer	0.00	0.00	17.00	17.50	19.00	1.00 position changed from corporal; .50 position changed to support specialist; 1.00 position added
Administrative Assistant	0.00	0.00	1.00	1.00	1.00	
Support Specialist	0.00	0.00	2.00	2.00	3.00	.50 position changed from police officer and .50 position increased. Move to full-time in January, 2011
Crime Technician	0.00	0.00	1.00	1.00	1.00	
Victims Advocate (2)	0.00	0.00	1.00	1.00	1.00	
School Crossing Guards	0.00	0.00	3.75	3.75	4.00	
<b>Police Total</b>	<b>0.00</b>	<b>2.00</b>	<b>41.75</b>	<b>43.25</b>	<b>45.25</b>	
<b>Ordinance Enforcement 4256</b>						
Ordinance Enforcement Supervisor	0.00	1.00	1.00	1.00	0.00	1.00 position changed to ordinance enforcement officer; entire program moved from community & economic development 4611
Ordinance Enforcement Officer	0.00	2.00	1.00	1.00	2.00	1.00 changed from ordinance enforcement supervisor
<b>Ordinance Enforcement Total</b>	<b>0.00</b>	<b>3.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	
<b>TOTAL PUBLIC SAFETY DEPARTMENT</b>	<b>0.00</b>	<b>5.00</b>	<b>43.75</b>	<b>45.25</b>	<b>47.25</b>	
<b>City Total</b>	<b>19.23</b>	<b>25.60</b>	<b>65.02</b>	<b>65.92</b>	<b>70.06</b>	

Footnotes:

- (1) Funded by CIP
- (2) 80% funded by VOCA Grant



# **FY 2009-10 BUDGET AMENDMENT**

FY2009-10 Budget Adjustments  
GENERAL FUND

Beginning Revenue Budget	14,321,574
Revenue Adjustments	
August, 2009 FEMA Federal Grant (Netgard)	80,000
Justice Assistance Grant	10,000
October, 2009 VOCA Crime Victim Advocate Grant	24,354
State DUI Overtime Enforcement Grant	10,000
Zoo, Arts, and Parks Grant	5,000
November, 2009 Class C Road Fund reduction	-258,134
December, 2009 Sales Tax reduction	-539,768
January, 2010 Sales Tax increase	100,000
Property Tax reduction	-100,000
March, 2010 State Juvenile Alcohol Enforcement Grant (E.A.S.Y.)	499
April, 2010 Arts Council Grant	2,000
May, 2010 UFA Emergency Kits Local Granjt	1,593
Emergency Management Planning State Grant	3,500
Homeland Security Pole Can Grant	7,533
CDBG	49,369
State Juvenile Alcohol Enforcement Grant (E.A.S.Y.)	1,416
Asset Forfeiture Grant	60,000
Ending Revenue Budget	13,778,935
Beginning Other Sources of Funds Budget	60,000
October, 2009 Class C Roads - Fund Balance	222,736
December, 2009 General Fund - Fund Balance	539,768
Ending Other Sources of Funds Budget	822,504
	14,601,439
Beginning Expenditure Budget	12,446,077
Expenditure Adjustments	
July, 2009 Staffing Changes in Treasurer's Budget	27,538
September, 2009 State DUI Overtime Enforcement Grant	10,000
October, 2009 Zoo, Arts, and Parks Grant	5,000
FEMA Federal Grant (Netgard)	80,000
VOCA Crime Victim Advocate Grant	24,354
Justice Assistance Grant	10,000
November, 2009 Class C Road Funds - appropriate fund balance	222,736
Class C Road Funds - budget reduction	-258,134
January, 2010 Golden Hills Park - Contributions and Transfers	35,000
Golden Hills Park - Public Works	-35,000
March, 2010 State Juvenile Alcohol Enforcement Grant (E.A.S.Y.)	499
April, 2010 Arts Council Grant	2,000
May, 2010 UFA Emergency Kits Local Granjt	1,593
Emergency Management Planning State Grant	3,500
Homeland Security Pole Can Grant	7,533
CDBG	49,369
State Juvenile Alcohol Enforcement Grant (E.A.S.Y.)	1,416
Asset Forfeiture Grant	60,000
	12,693,480
Beginning Other Uses of Funds Budget	1,935,497
December, 2009 Transfer to CIP Budget reduction	-27,538
	1,907,959
	14,601,439

FY2009-10 Budget Adjustments  
CIP FUND

Beginning Revenue Budget	150,000
Revenue Adjustments	
August, 2009 State Grant	375,000
September, 2009 Energy Efficiency Grant	145,800
November, 2009 CDBG Grant	39,883
May, 2010 CDBG Grant	1,749
	<b>712,432</b>
Beginning Other Sources of Funds Budget	8,180,810
July, 2009 Transfer from General Fund	-27,538
August, 2009 CIP - Fund Balance	2,015,531
Ending Other Sources of Funds Budget	<b>10,168,803</b>
	<b>10,881,235</b>
Beginning Expenditure Budget	2,552,500
Expenditure Adjustments	
August, 2009 Pavement Management Project increase	1,312,722
Ft Union Level Course Project	145,830
Timberline Trailhead Project	166,605
Storm Drain Improvements Project	52,154
Big Cottonwood Canyon Trail Project	668,920
Storm Water Plan Update Project	24,168
Storm Drain Cleaning & Maintenance Project increase	93,022
Park Improvements Project increase	27,290
3000 East Reconstruction Project decrease	-114,221
Miscellaneous Small Capital Projects decrease	-4,354
September, 2009 Bus Stop Improvements Project	7,000
Park Centre Drive Lighting Project	148,800
November, 2009 Timberline Trailhead Project - CDBG	39,883
Street Lighting Project decrease	-21,200
Clean Fuel Vehicles Project	29,595
December, 2009 Pavement Management Project decrease	-27,538
March, 2009 Big Cottonwood Canyon Trail Project increase	75,000
Parks, Trails and Open Space Project decrease	-75,000
May, 2010 Timberline Trail - CDBG	1,749
	<b>5,102,925</b>
Beginning Other Uses of Funds Budget	0
November, 2009 Transfer to Reserve for City Center and Parks	5,778,310
January, 2010 Transfer to Reserve for City Center and Parks	-1,140,597
Transfer to Unreserved Fund Balance	1,140,597
	<b>5,778,310</b>
	<b>10,881,235</b>



# **GLOSSARY**

## GLOSSARY OF TERMS

The annual budget of the city contains specialized and technical terminology that is unique to public finance and budgeting. To assist the reader of the budget document in understanding these terms, a budget glossary has been included in the document.

**Accrual Basis of Accounting** Method of accounting that recognizes the financial effect of transactions, events, and interfund activities when they occur, regardless of the timing of related cash flows.

**Appropriated Budget (Appropriations)** Expenditure authority created by budget ordinances approved by the city council. The appropriated budget would include all reserves, transfers, allocations, and other legally authorized legislative and executive changes.

**Balanced Budget** A state of balance exists in governmental fund budgets when available expendable revenue equals budget appropriations for expenditures and other financial uses.

**Capital Projects Fund** Fund type used to account for financial resources to be used for the acquisition, renewal or construction of major capital facilities (other than those financed by proprietary funds and trust funds). Also known as Capital Improvements Fund or CIP Fund.

**CDBG** Community Development Block Grant. Federal Grant program through Housing and Urban Development. Funding comes through Salt Lake County

**Cost Effectiveness** The comparison of the relative inputs and outcomes, being cost effective means providing a maximum result at the minimum expense.

**Depreciation** Is the systematic and rational allocation of the cost of a capital asset over its estimated useful life. Since Governmental Funds budget the balance, source and use of available expendable resources, depreciation is not included in Governmental Fund Budgets.

**Effectiveness** Term used to describe the degree to which an entity, program, or procedure is successful at achieving its goals and objectives.

**Efficiency** Term used to describe the degree to which an entity, program, or procedure is successful at achieving its goals and objectives with the least use of scarce resources.

**Employees Benefit Fund** An Internal Service Fund used to account for the accrual of Paid Time Off (PTO).

**Expenditures** Decreases in net financial resources not properly classified as other financing uses.

**Final (Amended) Budget** Original budget adjusted by all reserves, transfers, allocations, supplemental appropriations, and other legally authorized legislative and executive changes applicable to the fiscal year.

**Financial Resources** Resources that are or will become available for spending. Financial resources include cash and resources ordinarily expected to be converted to cash (e.g., receivables, investments). Financial resources also may include inventories and prepaid expenditures (because they obviate the need to expend current available financial resources).

**FTE** Full Time Equivalent. 1.00 FTE is an employee working eight hours per day, or 2080 hours in one year.

**Function** Group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible (e.g., public safety).

**Fund** A fiscal and accounting entity with a self-balancing set of accounts. The fund records cash and other financial resources, together with all related liabilities and residual equities or balances. This cash and other financial resources are segregated for general use or specific use.

**Fund Balance** Difference between assets and liabilities reported in a governmental fund.

**Fund Classifications** One of the three categories (governmental, proprietary and fiduciary) used to classify fund types.

**Fund Type** One of eleven classifications into which all individual funds can be categorized. Governmental fund types include the general fund, special revenue funds, debt service funds, capital projects funds, and permanent funds. Proprietary fund types include enterprise funds and internal service funds. Fiduciary fund types include pension (and other employee benefit trust funds), investment trust funds, private purpose trust funds, and agency funds.

**Governmental Funds** Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital projects funds, and permanent funds.

**General Fund** The general fund is the chief operation fund of a state or local government. Generally Accepted Accounting Principals (GAAP) prescribe that the general fund be used "to account for all financial resources except those required to be accounted for in another fund" That is, it is presumed that all of a government's activities are reported in the general fund unless there is a compelling reason to report an activity in some other fund type. A governmental entity will only have one general fund.

**Impact Fees** Fees charged to developers to cover, in whole or in part, the anticipated cost of improvements that will be necessary as a result of the development (e.g., parks, sidewalks).

**Infrastructure** Long-lived capital assets that normally are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets. Examples of infrastructure assets include roads, bridges, tunnels, drainage systems, water and sewer systems, dams, and lighting systems.

**Internal Service Fund** Proprietary fund type that may be used to report any activity that provides goods or services to other funds, departments, or agencies of the primary government and its component units, or to other governments, on a cost-reimbursement basis.

**Measure** A specific quantitative or qualitative assessment of results obtained through a program or activity. In performance measurement, measures fall into one of the following categories: input, output, outcome, efficiency and cost-effectiveness.

**Mission** An enduring statement of purpose: The organization's reason for existence. The mission describes what the organization does, and how and for whom its actions are carried out.

**Other Financing Source** Increase in current financial resources that are reported separately from revenues to avoid distorting revenue trends. The use of the other financing sources category is limited to items so classified by Generally Accepted Accounting Principals (GAAP).

**Other Financing Use** Decrease in current financial resources that are reported separately from expenditures to avoid distorting expenditure trends. The "other financing uses" category is limited to items so classified by GAAP.

**PTO** Paid Time Off. The system used to provide, accrue and use leave time for such things as vacation, illnesses, emergencies, bereavement, etc.

**Proprietary Funds** These are funds that focus on the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. There are two different types of proprietary funds: enterprise funds and internal service funds.

**Taxable Value** Valuation set upon real estate or other property by the county assessor or state tax commission as a basis for levying taxes.

**Unassigned Fund Balance** Available expendable financial resources in a governmental fund that is not restricted committed or assigned to a specific purpose within the fund.